

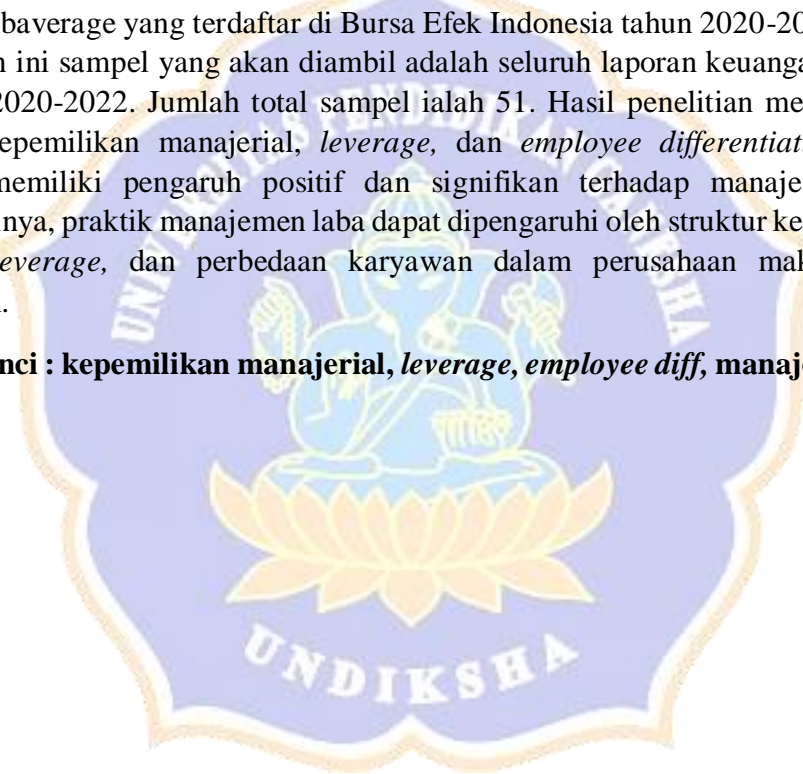
**PENGARUH KEPEMILIKAN MANAJERIAL, *LEVERAGE* DAN
EMPLOYEE DIFF TERHADAP MANAJEMEN LABA PADA
PERUSAHAAN MANUFAKTUR DI INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial, *leverage*, dan *employee diff* terhadap manajemen laba pada perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Penelitian yang akan digunakan dalam penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah seluruh laporan keuangan tahunan perusahaan food and baverage yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Dalam penelitian ini sampel yang akan diambil adalah seluruh laporan keuangan tahunan periode 2020-2022. Jumlah total sampel ialah 51. Hasil penelitian menunjukkan bahwa kepemilikan manajerial, *leverage*, dan *employee differentiation* secara parsial memiliki pengaruh positif dan signifikan terhadap manajemen laba. Implikasinya, praktik manajemen laba dapat dipengaruhi oleh struktur kepemilikan, tingkat *leverage*, dan perbedaan karyawan dalam perusahaan makanan dan minuman.

Kata Kunci : kepemilikan manajerial, *leverage*, *employee diff*, manajemen laba



***THE INFLUENCE OF MANAGERIAL OWNERSHIP, LEVERAGE AND
EMPLOYEE DIFF ON PROFIT MANAGEMENT IN MANUFACTURING
COMPANIES IN INDONESIA***

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ABSTRACT

This research aims to determine the influence of managerial ownership, leverage, and employee diff on earnings management in food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange. The research that will be used in this research is quantitative research. The population in this study is all annual financial reports of food and beverage companies listed on the Indonesia Stock Exchange for 2020-2022. In this research, the samples that will be taken are all annual financial reports for the 2020-2022 period. The total number of samples is 51. The results of the study show that managerial ownership, leverage and employee differentiation partially have a positive and significant influence on earnings management. The implication is that earnings management practices can be influenced by ownership structure, level of leverage, and employee differences in food and beverage companies.

Keywords: managerial ownership, leverage, employee diff, earnings management

