

PENGARUH PROFITABILITAS, *LEVERAGE*, UKURAN PERUSAHAAN, KEPEMILIKAN INSTITUSIONAL DAN PERSENTASE SAHAM PUBLIK TERHADAP MANAJEMEN LABA (PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BEI TAHUN 2016-2020)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *leverage*, ukuran perusahaan, kepemilikan institusional dan persentase saham publik terhadap manajemen laba. Jenis penelitian ini yaitu penelitian kuantitatif. Populasi dalam penelitian ini yaitu perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2020 sebanyak 66 perusahaan dan sampel yang diperoleh dengan metode *purposive sampling* sebesar 33 perusahaan. Metode pengumpulan data adalah dengan metode dokumentasi. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda menggunakan bantuan SPSS *ver 25.0*. Berdasarkan hasil penelitian menunjukkan bahwa profitabilitas, *leverage*, ukuran perusahaan, kepemilikan institusional, dan persentase saham publik berpengaruh positif dan signifikan terhadap manajemen laba. Hal ini berarti semakin tinggi profitabilitas, *leverage*, ukuran perusahaan, kepemilikan institusional dan persentase saham publik akan meningkatkan praktik manajemen laba.

Kata-kata kunci: Profitabilitas, *Leverage*, Ukuran Perusahaan, Kepemilikan Institusional, Persentase Saham Publik, Manajemen laba.

**THE EFFECT OF PROFITABILITY, LEVERAGE, COMPANY SIZE,
INSTITUTIONAL OWNERSHIP AND PERCENTAGE OF PUBLIC
SHARE ON PROFIT MANAGEMENT (ON MANUFACTURING
COMPANIES IN THE CONSUMER GOODS INDUSTRY SECTOR
LISTED ON IDX 2016-2020)**

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ABSTRACT

This study aims to determine the effect of profitability, leverage, firm size, institutional ownership and the percentage of public shares on earnings management. This type of research is quantitative research. The population in this study are manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2016-2020 as many as 66 companies and the sample obtained by a purposive sampling method is 33 companies. The data collection method is the documentation method. The data analysis technique used is multiple linear regression analysis using SPSS ver 25.0. Based on the results of the study indicate that profitability, leverage, firm size, institutional ownership, and the percentage of public shares have a positive and significant effect on earnings management. This means that the higher the profitability, leverage, firm size, institutional ownership and the percentage of public shares will improve earnings management practices.

Keywords: Profitability, Leverage, Firm Size, Institutional Ownership, Percentage of Public Shares, Earnings Management.