

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas audit, *leverage* dan ukuran perusahaan terhadap manipulasi aktivitas riil. Populasi dalam penelitian ini adalah perusahaan sektor *consumer goods* yang terdaftar di bursa efek indonesia periode 2015 sampai dengan 2019.

Penelitian ini merupakan penelitian kausal komparatif (*causal-comparative research*) dengan pendekatan kuantitatif. Teknik pengumpulan data dilakukan berdasarkan sumber datanya yaitu data sekunder, sumber data di dapat dari database Galeri Investasi Bursa Efek Indonesia (GIBEI). Metode pengambilan sampel menggunakan metode *purposive sampling*. Jumlah sampel pada penelitian ini sebanyak 120 observasi pada 24 perusahaan dalam kurun waktu 5 tahun. Metode analisis yang digunakan dalam penelitian ini menggunakan analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Services Solutions*).

Hasil dari penelitian ini menunjukkan bahwa *leverage* berpengaruh positif terhadap aktivitas riil, ukuran perusahaan berpengaruh positif terhadap manipulasi aktivitas riil. Sedangkan kualitas audit tidak berpengaruh terhadap manipulasi aktivitas riil. Secara bersama-sama kualitas audit, *leverage* dan ukuran perusahaan berpengaruh terhadap manipulasi aktivitas riil.

Kata kunci: kualitas audit, *leverage*, ukuran perusahaan, manipulasi aktivitas riil.

ABSTRACT

The research aimed to examine the effect of audit quality, leverage and firm size on the manipulation of real activity. Furthermore, the population of this research used the consumer goods sector listed in Indonesia Stock Exchange from 2015 until 2019.

This research used a comparative causal method with a quantitative approach. Moreover, the data collection technique of this research was conducted based on the data collection technique of this research was conducted based on the data source i.e. secondary data, a database of Indonesia Stock Exchange Investment Gallery (GIBEI). Meanwhile, the sample collection method used a purposive sampling method. On the other hand, the samples of this research used 120 observations at 24 companies during 5 years. While the analysis method of this research used multiple linear regressions analysis with the instrument of SPSS application (Statistical Product and Solutions).

Furthermore, the result of this research showed that leverage had a positive effect on the real activity, firm size had a positive effect on the manipulation of real activity. Meanwhile, audit quality did not affect the manipulation of real activity. In addition, simultaneously the audit quality, leverage and firm size affected the manipulation of real activity.

Keywords: audit quality, leverage, firm size, manipulation of real activity.