

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan yaitu rasio likuiditas (CR), rasio profitabilitas (ROA), rasio solvabilitas (DER) dan rasio nilai pasar (PER) sebelum dan sesudah merger terhadap *earning management* (DA). Penelitian ini dilakukan pada perusahaan perbankan yang merger dan terdaftar di Bursa Efek Indonesia (BEI) periode 2008-2019.

Jenis penelitian ini adalah penelitian kuantitatif, Metode pengumpulan data yang digunakan dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan kriteria-kriteria tertentu terhadap item-item dalam laporan tahunan perusahaan dan ringkasan kinerja perusahaan sesuai dengan kebutuhan data yang dibutuhkan dalam penelitian. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 8 perusahaan perbankan yang merger dan terdaftar di Bursa Efek Indonesia (BEI) periode 2008-2019 sehingga diperoleh 32 data pengamatan. Namun karena data tidak normal maka terdapat data *outlier* sebanyak 7 data pengamatan yang harus buang sehingga diperoleh 25 data pengamatan.

Hasil penelitian menunjukkan bahwa kinerja keuangan sebelum merger ROA berpengaruh positif dan signifikan terhadap *earning management* (DA), CR berpengaruh negatif dan tidak signifikan terhadap *earning management* (DA), DER berpengaruh positif dan tidak signifikan terhadap *earning management* (DA), dan PER berpengaruh negatif dan tidak signifikan terhadap variabel *earning management* (DA) serta kinerja keuangan sesudah merger ROA berpengaruh negatif dan tidak signifikan terhadap variabel *earning management* (DA), CR berpengaruh negatif dan tidak signifikan terhadap variabel *earning management* (DA), DER berpengaruh negatif dan tidak signifikan terhadap variabel *earning management* (DA), dan PER berpengaruh positif dan signifikan terhadap variabel *earning management* (DA).

**Kata Kunci :** Kinerja keuangan, *earning management*.

## ABSTRACT

*This research aimed to examine the effect of financial performance i.e., liquidity ratio (CR), profitability ratio (ROA), solvability ratio (DER) and the market value ratio (PER) before and after the merger on the earning management (DA). This research was conducted on banking companies who have done mergers and listed on Indonesia Stock Exchange (IDX) in the 2008-2019 period.*

*This research was quantitative, the research data collection technique used purposive sampling method namely, a sample selection with certain criteria given on the items of the company's annual report and the summary of the company's performance in accordance with the data required for this research. Based on the purposive sampling method used 8 banking companies have ever merged and listed on Indonesia Stock Exchange (IDX) in the 2008-2019 period so that it obtained 32 observation data. Nevertheless, because the data was not normal, there were 7 outlier data that must be discarded in order to obtain 25 observational data.*

*The research result concluded that the financial performance before and after the merger ROA had a positive and significant effect on the earning management (DA), CR had a negative and insignificant effect on the earning management (DA), DER had a positive and insignificant effect on the earning management (DA), and PER had a negative and insignificant effect on the earning management variable (DA) moreover, the financial performance after the merger ROA had a negative and insignificant effect on the earning management variable (DA), CR had a negative and insignificant effect on the earning management variable (DA), DER had a negative and insignificant effect on the earning management variable (DA), and PER had a positive and significant effect on the earning management variable (DA).*

**Keywords:** *Financial Performance, Earning Management*



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 24/2/22

**M. Faisal, S.Pd., M.Pd**

**STIESIA Language Center**  
Menur Pumpungan 30 Surabaya 60118, Indonesia