

**PENGARUH PROFITABILITAS, *LEVERAGE*, NILAI PERUSAHAAN
DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA PADA
PERUSAHAAN SEKTOR OTOMOTIF**

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ABSTRAK

Tujuan dalam penelitian ini untuk menganalisis pengaruh profitabilitas, *leverage*, dan ukuran perusahaan terhadap manajemen laba pada perusahaan otomotif yang terdaftar di Bursa Efek Indonesia. Metode yang digunakan dalam pengambilan sample yaitu menggunakan teknik *purposive sampling* terhadap 12 kata perusahaan sektor otomotif yang terdiri 60 observasi laporan keuangan periode 2015-2019. Analisis data menggunakan analisis regresi linear berganda dengan menggunakan software SPSS (*Statistic Package for The Social Science*) for Windows versi 21. Hasil pengujian dalam penelitian ini bahwa variabel profitabilitas dan ukuran perusahaan berpengaruh positif terhadap manajemen laba, sedangkan variabel *leverage* dan nilai perusahaan tidak berpengaruh terhadap manajemen laba pada perusahaan otomotif yang terdaftar di Bursa Efek Indonesia. Fluktuasi laba yang besar menunjukkan risiko yang besar dalam investasi sehingga mempengaruhi kepercayaan investor terhadap perusahaan. Strategi penentuan penghasilan yang efisien terkait manajemen laba adalah salah satu insentif yang digunakan oleh manajer untuk meningkatkan kinerja mereka dalam memenuhi harapan pemegang saham.

Kata Kunci: Profitabilitas, *Leverage*, Nilai Perusahaan, Ukuran Perusahaan dan Manajemen Laba

**THE EFFECT OF PROFITABILITY, LEVERAGE, COMPANY VALUE AND
COMPANY SIZE ON PROFIT MANAGEMENT IN AUTOMOTIVE SECTOR
COMPANIES**

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ABSTRACT

The research aimed to analyze the effect of profitability, leverage, and firm size on profit management of automotive companies which were listed on Indonesia Stock Exchange. While, the data were secondary, which in form of financial statements and annual reports of automotive companies. Moreover, the research was quantitative. Furthermore, the data collection technique used purposive sampling, with criteria of automotive companies which were listed on Indonesia Stock Exchange, published annual financial statements, and suited profitability, leverage, firm value, and firm size. In line with that, there were 37 samples from 12 companies which fulfilled the criteria; with 60 observations within financial statement during 2015 – 2019. Additionally, the data analysis technique used multiple linear regression with SPSS for Windows 21. In addition, the research result concluded that both profitability and firm size had a positive effect on profit management. On the other hand, leverage as well as firm value did not affect profit management of automotive companies. In conclusion, fluctuation of bigger profit showed bigger risks in investment. Therefore, it affected investors' trust towards companies.

Keywords: Profitability, Leverage, Firm Value, Firm Size and Earnings Management

