

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Leverage*, Dewan Komisaris Independen dan Komite Audit terhadap Manajemen Laba pada perusahaan Kesehatan dan Farmasi yang terdaftar Bursa Efek Indonesia (BEI) pada periode tahun 2017 – 2021. Metode penelitian yang digunakan adalah metode Penelitian Kuantitatif, Teknik Analisis data yang digunakan adalah analisis regresi linier berganda. Pengambilan sampel menggunakan metode *Purposive Sampling* yang kriterianya telah ditentukan oleh peneliti. Kriteria yang diperoleh sebanyak 9 sampel dari 22 populasi perusahaan Kesehatan dan Farmasi yang terdaftar di Bursa Efek Indonesia selama periode 2017 – 2021. Jenis data yang digunakan adalah data sekunder berupa laporan keuangan tahunan.

Hasil Penelitian ini menunjukkan bahwa Profitabilitas dan Komite Audit tidak berpengaruh terhadap Manajemen Laba, Dewan Komisaris Independen berpengaruh positif terhadap Manajemen Laba, karena ukuran dewan komisaris bukanlah menjadi faktor penentu utama dari efektivitas pengawasan terhadap manajemen perusahaan dan *Leverage* berpengaruh negatif terhadap Manajemen Laba karena digunakan sebagai sinyal untuk menunjukkan kemampuan perusahaan dalam melunasi hutangnya baik jangka panjang ataupun jangka pendek

Kata Kunci: Manajemen Laba, Profitabilitas, *Leverage*, Dewan Komisaris Independen, Komite Audit

ABSTRACT

This research aimed to examine the effect of profitability, leverage, board of independent commissionaire, and audit committee on the profit management at the Pharmaceutical and Health companies listed on the Indonesia Stock Exchange (IDX) 2017-2021. Furthermore, the research was quantitative. The data collection technique used purposive sampling with determined criteria by the researcher. Moreover, the data analysis technique used multiple linear regression. In line with that, there were 9 samples from 22 populations of Pharmaceutical and Health companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. In addition, the data were secondary in the form of annual financial statements.

The result showed that both profitability and audit committee did not affect profit management. However, the board of independent commissionaires had a positive effect on profit management. This happened as the size of the board of independent commissionaire was not the main determined factor from the effectiveness of the supervisor on the company's management. In contrast, leverage had a negative effect on profit management because it was used as a signal to indicate the company's capability to pay off debts both long and short-term.

Keywords: Profit Management, Profitability, Leverage, Board of Independent Commissionaires, Audit Committee



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