

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh profitabilitas, leverage, dan ukuran perusahaan terhadap manajemen laba pada perusahaan transportasi dan logistik yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021-2023. Pemilihan sampel pada penelitian ini menggunakan *purposive sampling* sehingga diperoleh 90 sampel data yang diteliti.

Data yang digunakan merupakan data sekunder yang diperoleh melalui laporan keuangan. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis linear berganda. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap nilai perusahaan, sedangkan *leverage* dan ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci: Profitabilitas, *Leverage*, Ukuran Perusahaan, dan Manajemen Laba



ABSTRACT

This research examines and analyzes the effect of profitability, leverage, and firm size on the profit management at the transportation and logistics companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. Furthermore, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 90 observed data samples.

The data were secondary in the form of companies' financial report. Moreover, the data analysis technique used multiple linear analysis. The result indicates that profitability has a significant effect on the firm value of transportation and logistics companies listed on the IDX during 2021-2023. On the other hand, leverage has an insignificant effect on the firm value of transportation and logistics companies listed on the IDX during 2021-2023. Likewise, firm size has an insignificant effect on the firm value of transportation and logistics companies listed on the IDX during 2021-2023.

Keywords: *profitability, leverage firm size, and profit management*



I certify that this translation is true and accurate prepared by a professional translator. This translation is provided on this day: 28/05/25

a.n.

Nanis Setyorini, S.Pd., M.Pd., Ph.D.
Head of STUSIA Language Center
Jl. Menur Pempangan No. 30 Surabaya, East Java, Indonesia 60118