

ABSTRAK

Anisah Anandita, Pengaruh Kualitas Audit, Leverage Dan Profitabilitas Terhadap Earnings Management Dengan Financial Distress Sebagai Variabel Moderasi. Di bawah bimbingan bapak Dr. Fitri Ahmad Kurniawan, S.E., M.Ak.

Penelitian ini dilakukan untuk mengetahui bagaimana pengaruh kualitas audit, *leverage* dan profitabilitas terhadap manajemen laba baik sebelum dimoderasi atau sesudah dimoderasi oleh *financial distress*. Penelitian ini termasuk dalam penelitian kuantitatif menggunakan data sekunder dengan teknik pengumpulan data dokumentasi berupa laporan keuangan tahunan perusahaan yang diperoleh dari *website* Bursa Efek Indonesia. Populasi penelitian yaitu seluruh perusahaan sektor manufaktur yang daftar di Bursa Efek Indonesia. Teknik pemilihan sampel pada penelitian ini menggunakan metode *purposive sampling* yang didasarkan pada kriteria tertentu dan diperoleh 484 sampel penelitian mulai dari tahun 2019-2022. Teknik analisis data penelitian menggunakan metode regresi linier berganda dan *Moderated Regression Analysis* (MRA) dengan bantuan SPSS 25.

Hasil penelitian menunjukkan kualitas audit dan *leverage* secara parsial tidak berpengaruh terhadap manajemen laba, profitabilitas berpengaruh terhadap manajemen laba. Secara parsial *Financial distress* tidak mampu memoderasi kualitas audit dan *leverage* terhadap manajemen laba, *financial distress* mampu memoderasi profitabilitas terhadap manajemen laba.

Kata Kunci : Kualitas Audit, Leverage, Profitabilitas, Financial Distress, Manajemen Laba

ABSTRACT

Anisah Anandita, *The Effect of Audit Quality, Leverage and Profitability on Earnings Management with Financial Distress as a Moderating Variable*. Under the guidance of Mr. Dr. Fitri Ahmad Kurniawan, S.E., M.Ak.

This study was conducted to determine how the effect of audit quality, leverage and profitability on earnings management either before being moderated or after being moderated by financial distress. This research is included in quantitative research using secondary data with data collection techniques documentation in the form of the company's annual financial statements obtained from the Indonesia Stock Exchange website. The research population is all manufacturing sector companies listed on the Indonesia Stock Exchange. The sample selection technique in this study used a purposive sampling method based on certain criteria and obtained 484 research samples starting from 2019-2022. The research data analysis technique used multiple linear regression methods and Moderated Regression Analysis (MRA) with the help of SPSS 25.

The results showed that audit quality and leverage partially had no effect on earnings management, profitability had an effect on earnings management. Financial distress is partially unable to moderate audit quality and leverage on earnings management, financial distress is able to moderate profitability on earnings management.

Keywords: Audit Quality, Leverage, Profitability, Financial Distress, Earnings Management