

ABSTRACT

Irawati, The Effect of Company Characteristics, Leverage, Profitability, and Sales Growth on Earnings Management (Study on Consumer Non-Cyclicals Company Classification Registered at the Indonesia Stock Exchange (IDX) 2019-2021). Under the guidance of Atik Emilia Sula, S.E., M.Ak.

The purpose of this research was to analyze the effect of company size, company age, leverage, profitability and sales growth on earnings management in consumer non-cyclicals company classification registered at the Indonesia Stock Exchange (IDX) 2019-2021.

This study uses a quantitative approach where the data used is in the form of numbers, a sample of 33 out of 111 total population is determined using the purposive sampling method, the type of data is secondary data by collecting data from literature and documentation, and using multiple linear regression data analysis techniques.

The hypothesis of this study is: company size affects earnings management, firm age affects earnings management, leverage affects earnings management, profitability affects earnings management, sales growth affects earnings management, and based on the test results show that only hypothesis 3 and hypothesis 5 which can be accepted, while the other hypotheses are rejected.

The conclusion of this study is that simultaneously firm size, firm age, leverage, profitability, and sales growth have a significant effect on earnings management. And partially the results of the study show that leverage and sales growth have a significant effect on earnings management. Meanwhile, firm size, firm age, and profitability have no significant effect on earnings management.

Keywords: company size, company age, leverage, profitability, sales growth and earnings management.

ABSTRAK

**Irawati, Pengaruh Karakteristik Perusahaan, *Leverage*, Profitabilitas, dan *Sales Growth* terhadap Manajemen Laba (Studi pada Perusahaan *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021).
Dibawah bimbingan Atik Emilia Sula, S.E., M.Ak.**

Tujuan penelitian ini adalah untuk menganalisis pengaruh ukuran perusahaan, umur perusahaan, *leverage*, profitabilitas dan *sales growth* terhadap manajemen laba pada perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2019-2021.

Penelitian ini menggunakan pendekatan kuantitatif dimana data yang digunakan berupa angka-angka, sampel sebanyak 33 dari 111 total populasi yang ditentukan menggunakan *proposive sampling method*, jenis data berupa data sekunder dengan metode pengumpulan data studi pustaka dan dokumentasi, serta menggunakan teknik analisis data regresi linier berganda.

Hipotesis penelitian ini adalah: ukuran perusahaan berpengaruh terhadap manajemen laba, umur perusahaan berpengaruh terhadap manajemen laba, *leverage* berpengaruh terhadap manajemen laba, profitabilitas berpengaruh terhadap manajemen laba, *sales growth* berpengaruh terhadap manajemen laba, dan berdasarkan hasil pengujian menunjukkan bahwa hanya hipotesis 3 dan hipotesis 5 yang dapat diterima, sedangkan hipotesis yang lain ditolak.

Kesimpulan penelitian ini adalah secara simultan ukuran perusahaan, umur perusahaan, *leverage*, profitabilitas, dan *sales growth* berpengaruh signifikan terhadap manajemen laba. Dan secara parsial hasil penelitian menunjukkan bahwa *leverage* dan *sales growth* berpengaruh signifikan terhadap manajemen laba. Sedangkan ukuran perusahaan, umur perusahaan, dan profitabilitas terbukti tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci: ukuran perusahaan, umur perusahaan, *leverage*, profitabilitas, *sales growth* dan manajemen laba.