

ABSTRACT

Juwita Wulan Mega Putri. The effect of profitability, operating cash flow, and free cash flow on real earning management in basic and chemical industrial sector companies listed on the Indonesian Stock Exchange (IDX) in 2016-2020. Under the guidance of Hj. Evaliati Amaniyah, S.E., M.S.M.

The purpose of this study was to determine the partial and simultaneous effect of profitability, operating cash flow, and free cash flow on real earning management in basic and chemical industrial sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020.

The data used in this study is secondary data, namely the financial statements of companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The sampling technique used purposive sampling method obtained as many as 26 companies. For testing the instrument using the classical assumption test, while the data analysis techniques used to determine the hypothesis are multiple linear regression analysis, determination test, t test and f test.

The test results show that profitability has a significant positive effect on real earning management, operating cash flow has a significant positive effect on real earning management, free cash flow has a significant positive effect on real earning management, profitability, operating cash flow, and free cash flow have a significant simultaneous effect. to real earnings management.

Keywords: profitability, operating cash flow, free cash flow, real earning management

ABSTRAK

Juwita Wulan Mega Putri. Pengaruh profitabilitas, arus kas operasi, dan arus kas bebas terhadap real earning management pada perusahaan sektor industri dasar dan kimia yang terdaftar di bursa efek Indonesia (BEI) tahun 2016-2020. Dibawah bimbingan Hj. Evaliaty Amanyah, S.E., M.S.M.

Tujuan penelitian ini untuk mengetahui pengaruh profitabilitas, arus kas operasi, dan arus kas bebas secara parsial dan simultan terhadap real earning management pada perusahaan sektor industri dasar dan kimia yang terdaftar di bursa efek Indonesia (BEI) tahun 2016-2020.

Data yang digunakan dalam penelitian ini merupakan data sekunder, yaitu laporan keuangan perusahaan sektor industri dasar dan kimia yang terdaftar di bursa efek Indonesia (BEI) tahun 2016-2020. Teknik pengambilan sampel menggunakan metode purposive sampling yang diperoleh sebanyak 26 perusahaan. Untuk pengujian instrumen menggunakan uji asumsi klasik, sedangkan teknik analisa data yang digunakan untuk mengetahui hipotesis adalah analisis regresi linier berganda, uji determinasi, uji t dan uji f.

Hasil uji diketahui bahwa profitabilitas berpengaruh positif signifikan terhadap real earning management, arus kas operasi berpengaruh positif signifikan terhadap real earning management, arus kas bebas berpengaruh positif tidak signifikan terhadap real earning management, profitabilitas, arus kas operasi, dan arus kas bebas berpengaruh signifikan secara simultan terhadap real earning management.

Kata kunci : profitabilitas, arus kas operasi, arus kas bebas, real earning management