

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Kualitas Audit, Kepemilikan Manajerial, Kepemilikan Institusional, dan *Leverage* sebagai variabel independen terhadap Manajemen Laba. Populasi dalam penelitian ini adalah perusahaan manufaktur *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015 - 2021. Sampel penelitian ini sebanyak 6 perusahaan, metode sampel yang digunakan adalah *purposive sampling*. Pengujian data menggunakan analisis regresi linier berganda dengan SPSS 20.0.

Hasil penelitian menunjukkan bahwa variabel independen : (1) Kualitas Audit tidak berpengaruh terhadap Manajemen Laba, (2) Kepemilikan Manajerial berpengaruh negatif terhadap Manajemen Laba, (3) Kepemilikan Institusional tidak berpengaruh terhadap Manajemen Laba, (4) *Leverage* tidak berpengaruh positif terhadap Manajemen Laba.

Kata kunci : Kualitas Audit, Kepemilikan Manajerial, Kepemilikan Institusional dan *Leverage*.

ABSTRACT

This study aims to analyze the influence of Audit Quality, Managerial Ownership, Institutional Ownership, and Leverage as independent variables on Earnings Management. The population in this study were food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2015 - 2021. The sample for this study was 6 companies, the sample method used was purposive sampling. Testing the data using multiple linear regression analysis with SPSS 20.0.

The results showed that the independent variables: (1) Audit quality has no effect on Earnings Management, (2) Managerial Ownership has a negative effect on Earnings Management, (3) Institutional Ownership has no effect on Earnings Management, (4) Leverage has no positive effect on Management Profit.

Keywords : Audit Quality, Managerial Ownership, Institutional Ownership and Leverage.