

**PENGARUH *FINANCIAL DISTRESS*, *LEVERAGE*, *FIRM SIZE*
DAN AUDIT *TENURE* TERHADAP MANAJEMEN LABA
(Studi Kasus Pada Perusahaan BUMN Yang *Listing* Di Bursa
Efek Indonesia Periode 2015-2019)**

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ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris pengaruh *financial distress*, *leverage*, *firm size* dan audit *tenure* terhadap manajemen laba perusahaan BUMN yang *listing* di Bursa Efek Indonesia. Sampel dari penelitian ini menggunakan 20 perusahaan BUMN yang konsisten listing di Bursa Efek Indonesia periode 2015-2019 yang diambil dengan menggunakan metode *purposive sampling*. Pengumpulan data pada penelitian ini dilakukan dengan menggunakan metode dokumentasi, yang dilakukan dengan cara mengunduh informasi keuangan tahunan perusahaan. Data dianalisis menggunakan analisis regresi linier berganda. Hasil penelitian ini mengidentifikasi bahwa *financial distress* berpengaruh positif signifikan terhadap manajemen laba, *leverage* berpengaruh positif signifikan terhadap manajemen laba, *firm size* berpengaruh negatif signifikan terhadap manajemen laba, audit *tenure* tidak memiliki pengaruh signifikan negatif terhadap manajemen laba.

Kata kunci: *Financial Distress*, *Leverage*, *Firm Size*, *Audit Tenure* dan Manajemen Laba.

***IMPACT OF FINANCIAL DISTRESS, LEVERAGE, FIRM SIZE
AND TENURE AUDIT ON EARNING MANAGEMENT
(Case Study Of State-Owned Companies Listed On The Indonesia
Stock Exchange For The 2015-2019 Period)***

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ABSTRACT

This study aims to find emperical evidence the effect of financial distress, leverage, firm size and tenure audit on earning management of state-owned companise listed on the Indonesia Stock Exchange. The sample from this study used 20 state-owned companise that were consistenly listed on the Indonesia Stock Exchange for the period 2015-2019 which were taken using the purposive sampling method. Data collection in this study was carried out using the documentation method, which was done by downloading the company's annual financial information. The data analysis technique used multiple linear regression analysis. The results of this study identify that financial distress has a significant positive effect on earning management, leverage has a significant positive effect on earning management, the firm size has an effect significant negative effect on earning management, the tenure audit hasn't significant negatif effect on earning management.

Keywords: Financial Distress, Leverage, Firm Size, Tenure Audit and Earning Management.