

ABSTRAK

Dampak *Good Corporate Governance*, Profitabilitas, Dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Sektor *Consumer Cyclical* Di Bursa Efek Indonesia. Dibimbing oleh: *Octavianus M. T. Muaja, S.E., M.M., dan Dr. Mc Donald Porajow, S.E., M.Si*

Manajemen laba pada dasarnya merupakan suatu tindakan atau praktik manajemen yang dijalankan oleh suatu perusahaan yang bertujuan untuk mempengaruhi angka-angka dalam laporan keuangan yang dilakukan secara sengaja sehingga laporan keuangan tampak lebih menarik bagi para *stakeholder*, seperti investor, kreditor, dan analis pasar. Penelitian ini bertujuan untuk menguji dampak *Good Corporate Governance*, profitabilitas, dan ukuran perusahaan terhadap manajemen laba pada perusahaan sektor *Consumer Cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2020-2023.

Penelitian ini menggunakan metode deskriptif dengan jenis data sekunder dan populasi sebanyak 157 perusahaan pada sektor *Consumer Cyclical*. Sampel dalam penelitian ini berjumlah 61 yang sesuai dengan kriteria yang ditentukan.

Hasil penelitian menunjukkan bahwa *Good Corporate Governance*, berdampak signifikan terhadap manajemen laba. Profitabilitas berdampak signifikan terhadap manajemen laba. Ukuran perusahaan berdampak signifikan terhadap manajemen laba. Secara simultan, *Good Corporate Governance*, profitabilitas, dan ukuran perusahaan berdampak signifikan terhadap manajemen laba.

Kata Kunci: Manajemen Laba, Good Corporate Governance, Profitabilitas, dan Ukuran Perusahaan

ABSTRACT

The Impact of Good Corporate Governance, Profitability, and Company Size on Earnings Management in the Consumer Cyclical Sector on the Indonesia Stock Exchange. Supervised by: Octavianus M. T. Muaja, S.E., M.M., and Dr. Mc Donald Porajow, S.E., M.Si

Earnings management is basically an action or management practice carried out by a company aiming to influence the figures in the financial statements that are carried out intentionally so that the financial statements appear more attractive to stakeholders, such as investors, creditors, and market analysts. This study aimed to examine the impact of Good Corporate Governance, profitability, and company size on earnings management in Consumer Cyclical sector companies listed on the Indonesia Stock Exchange (IDX) in the 2020-2023 period.

This study used a descriptive method with secondary data and a population of 157 companies in the Consumer Cyclical sector. The sample in this study amounted to 61 which met the specified criteria.

The results of the study indicated that Good Corporate Governance had a significant impact on earnings management. Profitability had a significant impact on earnings management. Company size had a significant impact on earnings management. Simultaneously, Good Corporate Governance, profitability, and company size had a significant impact on earnings management.

Keywords: Earnings Management, Good Corporate Governance, Profitability, and Company Size

This translation has been checked and proven accurate.



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