

ABSTRAK**HUBUNGAN ANTARA UKURAN PERUSAHAAN, *LEVERAGE*,
PROFITABILITAS DENGAN MANAJEMEN LABA**

Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar
di Bursa Efek Indonesia Tahun 2014

Novianus
NIM: 122114027
Universitas Sanata Dharma
Yogyakarta
2016

Penelitian ini bertujuan untuk melihat seberapa kuat hubungan antara ukuran perusahaan, *leverage*, profitabilitas dengan manajemen laba. Penelitian ini merupakan studi empiris. Data yang digunakan adalah data sekunder yang diperoleh dengan menggunakan teknik dokumentasi. Populasi sasaran dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014 yang berjumlah 75 perusahaan.

Penelitian ini menggunakan variabel ukuran perusahaan yang diproksikan dengan total aset, *leverage* yang diproksikan dengan *debt to equity ratio* (DER), profitabilitas yang diproksikan dengan *return on investment* (ROI), dan manajemen laba yang diproksikan dengan *discretionary accruals* (DA). Teknik analisa data menggunakan analisis statistik deskriptif. Langkah-langkah analisis statistik deskriptif adalah pengklasifikasian data, tabulasi silang, dan penarikan kesimpulan.

Hasil penelitian menunjukkan ukuran perusahaan mempunyai hubungan sangat lemah dan positif dengan manajemen laba *income minimization* dan *income maximization*. *Leverage* mempunyai hubungan lemah dan positif dengan manajemen laba, *leverage* mempunyai hubungan sangat lemah dan negatif dengan manajemen laba (*income minimization*), dan *leverage* mempunyai hubungan sangat lemah dan positif dengan manajemen laba (*income maximization*). Profitabilitas mempunyai hubungan sangat lemah dan negatif dengan manajemen laba, profitabilitas mempunyai hubungan sangat lemah dan positif dengan manajemen laba (*income minimization*), dan profitabilitas mempunyai hubungan sangat lemah dan negatif dengan manajemen laba (*income maximization*).

Kata Kunci: Ukuran Perusahaan, *Leverage*, Profitabilitas, dan Manajemen Laba.

ABSTRACT

THE RELATIONSHIP BETWEEN THE SIZE OF THE COMPANY, THE LEVERAGE, THE PROFITABILITY AND THE EARNINGS MANAGEMENT

The Empirical Study of Manufacture Companies Listed in Indonesia Stock Exchange in 2014

Novianus
NIM: 122114027
Sanata Dharma University
Yogyakarta
2016

The purpose of this research is to see how strong is the relationship between the size of company, leverage, profitability and earnings management. This research is an empirical study. The data source is secondary data obtained by using documentation technique. The target of this research is manufacture companies listed in Indonesia Stock Exchange on 2014 with 75 companies in total.

The research uses variabls such as the size of the company which is measured by its total assets, leverage which is measured by debt to equity ratio (DER), profitability which is measured by return on investment (ROI), and earnings management which is measured by discretionary accruals (DA). The technique used to analyse the data is descriptive analysis. The steps of the descriptive analysis are data clarification, tabulation and conclusion.

The result of this research shows that the size of company has a weak and positive relationship with earnings management for income minimization and income maximization. Leverage has a weak and positive relationship with earnings management. Leverage has a very weak and negative relationship with earnings management for income minimization, however leverage has a very weak and positive relationship with earnings management for income maximization. Profitability has a very weak and negative relationship with earnings management. Profitability has a very weak and positive relation with earnings management for income minimization, however profitability has a very weak and negative relationship with earnings management for income maximization.

Keywords: size of company, leverage, profitability, and earnings management.