

## Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh dari profitabilitas, ukuran perusahaan, leverage dan kualitas audit terhadap manajemen laba dengan menggunakan Perusahaan Smelter yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2012 hingga 2021 sebagai sampel. Pendekatan pada penelitian ini menggunakan metode kuantitatif dan data yang diambil dalam penelitian ini merupakan data sekunder, yaitu laporan keuangan Perusahaan Smelter yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012 - 2021. Metode yang digunakan untuk pemilihan sample pada penelitian ini adalah purposive sampling dan setelah diterapkan, menghasilkan 60 sample perusahaan. Model Pengolahan data dalam penelitian ini adalah (1) Model Gabungan, (2) Model pre-Pandemic, (3) Model during pandemic dan Metode analisis yang digunakan dalam penelitian ini adalah uji statistic deskriptif, uji asumsi klasik, uji analisis regresi, uji model regresi (uji F dan uji R<sup>2</sup>), uji hipotesis (uji t). Pada penelitian ini, data diolah menggunakan aplikasi Eviews 12 untuk windows.

Hasil penelitian dan analisis menggunakan aplikasi Eviews 12 , menunjukkan bahwa secara simultan, profitabilitas, ukuran perusahaan, leverage dan kualitas audit berpengaruh terhadap manajemen laba, secara parsial, dalam model gabungan, (1) profitabilitas tidak berpengaruh terhadap earnings management, (2) company size berpengaruh positif terhadap earnings management, (3) leverage tidak berpengaruh terhadap earnings management, dan (4) audit quality tidak berpengaruh terhadap earnings management, dalam model sebelum pandemic, (1) profitabilitas tidak berpengaruh terhadap earnings management, (2) company size berpengaruh positif terhadap earnings management, (3) leverage tidak berpengaruh terhadap earnings management, dan (4) kualitas audit tidak berpengaruh terhadap earnings management, dalam model during pandemic, (1) profitabilitas berpengaruh positif terhadap earnings management, (2) company size tidak berpengaruh terhadap earnings management, (3) leverage tidak berpengaruh terhadap earnings management, (4) audit quality tidak berpengaruh terhadap earnings management.

**Kata Kunci : profitabilitas, ukuran perusahaan, leverage dan kualitas audit**

## **Abstract**

This study aims to determine the effect of profitability, company size, leverage and audit quality on earnings management by using Smelter Companies listed on the Indonesia Stock Exchange (IDX) from 2012 to 2021 as a sample. The approach to this study uses quantitative methods and the data taken in this study is secondary data, namely the financial statements of Smelter Companies listed on the Indonesia Stock Exchange (IDX) for the period 2012 - 2021. The method used for sample selection in this study was purposive sampling and after being applied, it produced 60 company samples. The data processing models in this study are (1) Combined Model, (2) Pre-Pandemic Model, (3) During Pandemic Model and The analysis methods used in this study are descriptive statistical test, classical assumption test, regression analysis test, regression model test (F test and R2 test), hypothesis test (t test). In this study, the data was processed using the Eviews 12 application for windows.

The results of research and analysis using the Eviews 12 application, show that simultaneously, profitability, company size, leverage and audit quality affect on earnings management, partially, in the combined model, (1) profitability has no effect on earnings management, (2) company size has a positive effect on earnings management, (3) leverage has no effect on earnings management, and (4) audit quality has no effect on earnings management. In the pre-pandemic model, (1) profitability has no effect on earnings management, (2) company size has a positive effect on earnings management, (3) leverage has no effect on earnings management, and (4) audit quality has no effect on earnings management, in the model during the pandemic, (1) profitability has a positive effect on earnings management, (2) company size does not affect earnings management, (3) leverage does not affect earnings management, (3) leverage does not affects earnings management, (4) audit quality does not affect earnings management.

**Keywords : profitability, company size, leverage and audit quality**