

ABSTRAK

Penelitian ini menguji pengaruh *leverage*, kualitas audit dan ukuran komite audit terhadap praktik manajemen laba riil. Sejumlah 100 data sampel yang berasal dari perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia. Data laporan keuangan berasal dari 20 perusahaan *food and beverage* dengan periode waktu 2018 hingga 2022. Manajemen laba riil diukur dengan menggunakan model Roychowdhury. Variabel *leverage* diproksikan dengan *Debt to Equity Ratio* (DER) yaitu membandingkan semua hutang yang dimiliki terhadap ekuitas. Variabel kualitas audit diproksikan dengan ukuran kantor akuntan publik (Big four dan Non Big four). Variabel ukuran komite audit diproksikan dengan jumlah komite audit. Data yang diperoleh diolah dan dianalisis menggunakan analisis regresi berganda. Hasil penelitian mengungkapkan bahwa *leverage* dan profitabilitas berpengaruh positif terhadap manajemen laba riil. Hasil ini menunjukkan bahwa *leverage* dan ukuran komite audit berpengaruh terhadap manajemen laba dengan proksi *Abnormal DISC*. Kualitas audit berpengaruh terhadap manajemen laba dengan proksi *Abnormal CFO*.

Kata kunci: manajemen laba riil, *leverage*, kualitas audit, ukuran komite audit.

ABSTRAK

This study examines the effect of leverage, audit quality and audit committee size on real earnings management practices. A total of 100 sample data from food and beverage companies listed on the Indonesia Stock Exchange. Financial statement data comes from 20 food and beverage companies with a time period of 2018 to 2022. Real earnings management is measured using the Roychowdhury model. The leverage variable is proxied by the Debt to Equity Ratio (DER), which compares all debt owned to equity. The audit quality variable is proxied by the size of the public accounting firm (Big four and Non Big four). The audit committee size variable is proxied by the number of audit committees. The data obtained is processed and analyzed using multiple regression analysis. The results revealed that leverage and profitability have a positive effect on real earnings management. These results indicate that leverage and audit committee size affect earnings management with the proxy Abnormal DISC. Audit quality affects earnings management with the proxy Abnormal CFO.

Key word: manajemen laba riil, leverage, kualitas audit, ukuran komite audit.