ABSTRAK

Penelitian bertujuan untuk menguji secara empiris Pengaruh *Good Corporate Governance, Related Party Transaction, Cash Holding, Capital Structure,* dan *Sales Growth* terhadap Manajemen Laba Studi Kasus Pada Perusahaan Sektor Energi yang Terdaftar pada Bursa Efek Indonesia Periode 2019-2023. Penelitian ini menggunakan 135 sampel dari 27 perusahaan di sektor energi yang diperoleh melalui *purposive sampling.* Penelitian menggunakan data sekunder berupa laporan tahunan yang diperoleh dari *website* resmi Bursa Efek Indonesia maupun perusahaan terkait. Hasil penelitian ini menunjukkan *good corporate governance, related party transaction* piutang, *cash holding*, dan *capital structure* tidak berpengaruh terhadap manajemen laba. *Related party transaction* utang dan *sales growth* berpengaruh terhadap manajemen laba.

Kata Kunci: *Good Corporate Governance, Related Party Transaction, Cash Holding, Capital Structure, Sales Growth*, Manajemen Laba

ABSTRACT

The study aims to empirically examine the effect of Good Corporate Governance, Related Party Transactions, Cash Holding, Capital Structure, and Sales Growth on Earnings Management Case Studies in Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. This study used 135 samples from 27 companies in the energy sector obtained through purposive sampling. The study uses secondary data in the form of annual reports obtained from the official websites of the Indonesia Stock Exchange and related companies. The results of this study indicate that good corporate governance, related party transaction receivables, cash holding, and capital structure have no effect on earnings management. Related party transaction debt and sales growth affect earnings management.

Keywords: *Good Corporate Governance, Related Party Transaction, Cash Holding, Capital Structure, Sales Growth, Earnings Management*