

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh koneksi politik, kepemilikan keluarga, dan kualitas audit terhadap manajemen laba pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2024. Koneksi politik diukur menggunakan rasio proporsi anggota dewan direksi dan dewan komisaris yang memiliki latar belakang politik terhadap total anggota dewan, kepemilikan keluarga diukur dengan persentase kepemilikan saham keluarga terhadap total saham beredar, sedangkan kualitas audit diukur menggunakan variabel *dummy* berdasarkan jenis Kantor Akuntan Publik. Manajemen laba diukur menggunakan *Modified Jones Model*. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. Sampel penelitian diperoleh melalui teknik *purposive sampling* dan menghasilkan sebanyak 201 observasi perusahaan setelah *outlier*. Hasil penelitian menunjukkan bahwa koneksi politik, kepemilikan keluarga, dan kualitas audit berpengaruh terhadap manajemen laba. Temuan ini mengindikasikan bahwa karakteristik tata kelola perusahaan, khususnya struktur kepemilikan dan latar belakang dewan, memiliki peran penting dalam memengaruhi praktik pelaporan keuangan perusahaan sektor infrastruktur.

Kata Kunci: Koneksi Politik, Kepemilikan Keluarga, Kualitas Audit, Manajemen Laba.

ABSTRACT

This study aims to examine the effect of political connections, family ownership, and audit quality on earnings management in infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2024. Political connections are measured using the ratio of politically connected board of directors and commissioners to the total number of board members, family ownership is measured by the proportion of family shareholding to total outstanding shares, while audit quality is measured using a dummy variable based on the type of audit firm. Earnings management is measured using the Modified Jones Model. This study employs a quantitative approach with multiple linear regression analysis. The sample is selected using purposive sampling and consists of 201 firm-year observations after outliers. The results indicate that political connections, family ownership, and audit quality have a significant effect on earnings management. These findings imply that corporate governance characteristics, particularly ownership structure and board background, play an important role in influencing financial reporting practices in infrastructure companies.

Keywords: *Political Connections, Family Ownership, Audit Quality, Earnings Management*