ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh konservatisme akuntansi dan *political connection* terhadFap manajemen laba pada perusahaan sektor *basic material* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini dilatarbelakangi oleh tingginya perhatian terhadap praktik manajemen laba yang dapat menurunkan kualitas laporan keuangan serta memengaruhi pengambilan keputusan para pemangku kepentingan. Selain itu, masih terdapat inkonsistensi hasil penelitian terdahulu mengenai pengaruh konservatisme akuntansi dan *political connection* terhadap manajemen laba. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan tahunan dan laporan keuangan perusahaan sektor *basic material* yang diperoleh dari Bursa Efek Indonesia dan situs resmi perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* dengan kriteria tertentu sehingga diperoleh sampel perusahaan yang memenuhi ketentuan penelitian. Variabel dependen dalam penelitian ini adalah manajemen laba yang diukur menggunakan Modified Jones Model melalui *discretionary accruals*. Variabel independen yang digunakan yaitu konservatisme akuntansi dan *political connection*. Analisis data dilakukan menggunakan regresi linier berganda dengan bantuan perangkat lunak SPSS serta didukung oleh uji asumsi klasik dan pengujian hipotesis. Hasil penelitian diharapkan dapat memberikan kontribusi bagi pengembangan literatur akuntansi, khususnya terkait praktik manajemen laba pada perusahaan sektor *basic materia*l, serta menjadi bahan pertimbangan bagi investor, manajemen perusahaan, dan regulator dalam meningkatkan kualitas pelaporan keuangan dan tata kelola perusahaan.

Kata Kunci: konservatisme akuntansi, *political connection*, manajemen laba, sektor basic material, discretionary accruals.

ABSTRACT

This study aims to empirically examine the effects of accounting conservatism and political connections on earnings management in basic materials companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This study is motivated by the high level of concern regarding earnings management practices that can undermine the quality of financial statements and influence stakeholder decision-making. Additionally, there remains inconsistency in the results of previous studies regarding the influence of accounting conservatism and political connections on earnings management. This study employs a quantitative approach using secondary data in the form of annual reports and financial statements of companies in the basic materials sector obtained from the Indonesia Stock Exchange and the companies' official websites. The sampling technique employs purposive sampling with specific criteria to obtain a sample of companies meeting the study's requirements. The dependent variable in this study is earnings management, measured using the Modified Jones Model through discretionary accruals. The independent variables used are accounting conservatism and political connections. Data analysis is conducted using multiple linear regression with the assistance of SPSS software, supported by classical assumption tests and hypothesis testing. The results of this study are expected to contribute to the development of accounting literature, particularly regarding earnings management practices in companies in the basic materials sector, and to serve as a basis for consideration by investors, company management, and regulators in improving the quality of financial reporting and corporate governance.

Keywords: accounting conservatism, political connections, earnings management, basic materials sector, discretionary accruals.