

# **PENGARUH UKURAN PERUSAHAAN, UMUR PERUSAHAAN, LEVERAGE, DAN PROFITABILITAS TERHADAP MANAJEMEN LABA (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2019-2022)**

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## **ABSTACT**

This research aims to investigate of firm size, age, profitability, and leverage on profit management. The study focuses on manufacturing companies that are listed on the Indonesian Stock Exchange between 2019 and 2022. A quantitative descriptive strategy is used in this investigation. Purposive sampling, with 80 samples of businesses that fit the study's requirements, is the sample strategy used. Analyses using linear regression are used. The study's findings indicate that, for manufacturing businesses listed on the Indonesian Stock Exchange between 2019 and 2022, a company's age does not significantly and favourably affect its ability to manage profits. Manufacturing businesses listed on the Indonesian Stock Exchange in 2019–2022 will have a favourable and substantial impact on profit management due to factors such as company size, leverage, and profitability. In manufacturing businesses listed on the Indonesian Stock Exchange in 2019–2022, moderating characteristics such as company size, age, leverage, and profitability have a favourable and strong impact on profit management simultaneously.

**Keywords:** Profit Management, Company Size, Company Age, Leverage, Profitability

## **ABSTRAK**

Tujuan penelitian ini menguji pengaruh ukuran perusahaan, umur perusahaan, leverage, serta profitabilitas pada manajemen laba (studi perusahaan manufaktur terdaftar di BEI 2019-2022). Penelitian ini menggunakan metode kuantitatif deskriptif. Teknik pengambilan sampel adalah purposive sampling, dengan menggunakan 80 sampel perusahaan yang sudah kriteria penelitian ini. Analisis penelitian merupakan analisis regresi linear berganda. Hasil penelitian adalah secara parsial umur perusahaan tak memberi pengaruh positif serta signifikan pada manajemen laba perusahaan manufaktur yang terdaftar di BEI 2019-2022, sedangkan ukuran perusahaan, leverage, serta profitabilitas memberi pengaruh positif dan signifikan pada manajemen laba perusahaan manufaktur yang terdaftar di BEI 2019-2022. Secara simultan ukuran perusahaan, umur perusahaan, leverage serta profitabilitas sebagai variabel moderasi memberi pengaruh positif serta simultan manajemen laba studi perusahaan manufaktur yang terdaftar di BEI 2019-2022.

**Kata kunci:** Manajemen Laba, Ukuran Perusahaan, Umur Perusahaan, Leverage, Profitabilitas