

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh financial distress, board size, dan profitabilitas terhadap manajemen laba pada industri manufaktur F&B ((Food And Beverage) yang terdaftar di Bursa Efek Indonesia selama periode 2020-2022. Dengan populasi sebanyak 80 perusahaan, metode penelitian menggunakan pendekatan kuantitatif dengan teknik pengambilan sampel purposive sampling yang menghasilkan 50 perusahaan yang memenuhi kriteria selama periode tersebut. Melalui analisis regresi linier berganda dengan bantuan SPSS versi 22, hasil penelitian menunjukkan bahwa financial distress dan profitabilitas berpengaruh positif dan signifikan terhadap manajemen laba, hal ini menunjukkan semakin tinggi financial distress dan profitabilitas maka akan mendorong penggunaan praktik manajemen laba. Sedangkan board size memiliki pengaruh negatif dan signifikan terhadap manajemen laba, hal ini menunjukkan jika jumlah anggota dewan komisaris yang terlalu banyak dapat menghambat proses pengambilan keputusan yang efisien dan menurunkan kinerja keseluruhan.

Kata Kunci: financial distress, board size, profitabilitas, manajemen laba

ABSTRACT

The purpose of this study is to analyze the influence of financial distress, board size, and profitability on earnings management in the F&B (Food and Beverage) manufacturing industry listed on the Indonesia Stock Exchange during the period of 2020-2022. With a population of 80 companies, the research method used a quantitative approach with purposive sampling technique, resulting in 50 companies that met the criteria during the period. By using multiple linear regression analysis with the assistance of SPSS version 22, the research findings indicate that financial distress and profitability have a positive and significant impact on earnings management, indicating that higher levels of financial distress and profitability will encourage the use of earnings management practices. On the other hand, board size has a negative and significant influence on earnings management, suggesting that having too many board members can hinder efficient decision-making process and decrease overall performance.

Keywords: *financial distress, board size, profitability, earnings management*