

ABSTRAK

Pengaruh Manajemen Laba Rill terhadap Sustainability Development Goals (Studi Empiris pada Perusahaan Sektor Non Keuangan yang Terdaftar Bursa Efek Indonesia 2017-2021)

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Penelitian ini dilakukan untuk menguji apakah terdapat pengaruh manajemen laba rill terhadap *sustainability development goals* pada perusahaan yang terdaftar di Bursa Efek Indonesia Tahun 2017-2021. Variabel *dependent* dalam penelitian ini adalah manajemen laba rill yang diproksikan dengan manajemen laba rill melalui arus kas (ACFO), manajemen laba rill melalui biaya produksi (ABPROUD), dan manajemen laba rill melalui biaya diskresioner (ABDISC). Variabel *independent* pada penelitian ini berupa *sustainability development goals*. Variabel kontrol yang digunakan adalah struktur modal, *leverage*, dan total aset. Penelitian ini menggunakan data sekunder yang berasal dari laporan tahunan dan laporan *sustainability report* perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. Pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling* dengan analisis regresi linier data panel pada *software* Eviews 10. Hasil penelitian ini menunjukkan bahwa Faktor manajemen laba rill melalui biaya diskresioner, secara parsial berpengaruh negatif signifikan terhadap *sustainability development goal*, artinya setiap peningkatan manajemen laba rill melalui biaya diskresioner akan menurunkan nilai *sustainability development goals*. Faktor *leverage* secara parsial berpengaruh negatif signifikan terhadap *sustainability development goals*, artinya setiap peningkatan *leverage* menurunkan nilai *sustainability development goals*. Faktor total aset secara parsial berpengaruh negatif signifikan terhadap *sustainability development goal*, artinya setiap peningkatan total aset akan menurunkan nilai *sustainability development goals*. Faktor manajemen laba rill melalui arus kas operasi, manajemen laba rill melalui biaya produksi, dan struktur modal secara parsial tidak berpengaruh terhadap *sustainability development goals*.

Kata kunci: manajemen laba rill, *sustainability development goals*.

ABSTRACT

Effect of Real Estate Management on Sustainability Development Goals (Empirical Study on Non Financial Sector companies listed on Indonesia Stock Exchange 2017 -2021)

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This research was conducted to examine the effect of real earnings management on sustainability development goals in companies listed on the Indonesia Stock Exchange in 2017-2021. The dependent variable in this study is real earnings management proxied by real earnings management through cash flow (ACFO), real earnings management through production costs (ABPROUD), and real earnings management through discretionary expenses (ABDISC). The independent variable in this study is the sustainability development goals. The control variables used are capital structure, leverage, and total assets. This study uses secondary data that comes from annual reports and sustainability reports of companies listed on the Indonesian Stock Exchange for 2017-2021. The sample used in this study was purposive sampling with linear regression analysis of panel data on Eviews 10 software. The results of this study indicate that the real profit management factor through discretionary costs partially has a significant negative effect on the sustainability development goal, meaning that any increase in real profit management through discretionary costs will reduce the value of sustainability development goals. The leverage factor partially has a significant negative effect on sustainability development goals, meaning that each increase in leverage reduces the value of sustainability development goals. The total asset factor partially has a significant negative effect on the sustainability development goals, meaning that any increase in total assets will reduce the value of the sustainability development goals. Factors of real profit management through operating cash flow, real profit management through production costs, and capital structure partially have no effect on sustainability development goals.

Keywords: real profit management, sustainable development goals