

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan manajerial (KM), profitabilitas (ROA), dan *leverage* (DER) terhadap manajemen laba (DA), serta menguji peran kualitas audit (KA) sebagai variabel moderasi. Sampel penelitian terdiri dari 32 perusahaan manufaktur sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2023. Metode analisis yang digunakan adalah *Structural Equation Modeling* (SEM) dengan pendekatan *Partial Least Squares* (PLS) menggunakan *software* WarpPLS 8.0. Manajemen laba diproksikan dengan *discretionary accruals* yang diukur dengan menggunakan Modified Jones Model. Hasil penelitian menunjukkan bahwa kepemilikan manajerial (KM) dan *leverage* (DER) memiliki pengaruh positif signifikan terhadap manajemen laba, sedangkan profitabilitas (ROA) tidak berpengaruh signifikan. Selanjutnya, kualitas audit (KA) terbukti secara signifikan memperlemah hubungan antara profitabilitas (ROA) dan manajemen laba. Namun, kualitas audit tidak memoderasi hubungan antara kepemilikan manajerial (KM) maupun *leverage* (DER) terhadap manajemen laba.

Kata Kunci: Kepemilikan Manajerial, Profitabilitas, *Leverage*, Kualitas Audit, Manajemen Laba.

ABSTRACT

This study aims to analyze the effect of managerial ownership (MO), profitability (ROA), and leverage (DER) on earnings management (DA), as well as to examine the role of audit quality (AQ) as a moderating variable. The research sample consists of 32 manufacturing companies in the primary consumer goods sector listed on the Indonesia Stock Exchange (IDX) during the period 2020-2023. The analysis method used is Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach using WarpPLS 8.0 software. Earnings management was proxied by discretionary accruals measured using the Modified Jones Model. The research results show that managerial ownership (KM) and leverage (DER) have a significant positive effect on earnings management, while profitability (ROA) does not have a significant effect. Furthermore, audit quality (AQ) has been proven to significantly weaken the relationship between profitability (ROA) and earnings management. However, audit quality does not moderate the relationship between managerial ownership (KM) or leverage (DER) and earnings management.

Keywords: *Managerial Ownership, Profitability, Leverage, Audit Quality, Earnings Management.*