

## ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh Return on Asset dan Nature of Industry terhadap Manajemen Laba dengan Opini Audit Going Concern sebagai variabel moderasi. Populasi dari penelitian ini adalah perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada periode 3 tahun 2018-2020.

Jumlah perusahaan yang menjadi sampel dalam penelitian ini adalah 29 perusahaan yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Pengumpulan data dilakukan dengan pengambilan data sekunder berupa laporan tahunan yang diterbitkan oleh Bursa Efek Indonesia tahun 2018-2020 dimana laporan keuangan dibuat data panel dan diolah dengan *software Eviews 10*.

Hasil penelitian membuktikan bahwa Return on Asset berpengaruh terhadap Manajemen Laba, Nature of Industry tidak berpengaruh terhadap Manajemen Laba, Opini Audit Going Concern mampu memoderasi pengaruh Return on Asset terhadap manajemen laba, serta Opini Audit Going Concern mampu memoderasi pengaruh Nature of Industry terhadap Manajemen Laba.

**Kata Kunci : return on asset, nature of industry, manajemen laba, opini audit going concern**



## ABSTRACT

*This study aims to obtain empirical evidence regarding the effect of Return on Assets and the Nature of Industry on Earnings Management with Audit Opinion Going Concern as a moderating variable. The population of this study is the food and beverage sub-sector companies listed on the Indonesia Stock Exchange in the period 3 years 2018-2020.*

*The number of companies that were sampled in this study were 29 companies listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling. Data collection is done by taking secondary data in the form of annual reports published by the Indonesia Stock Exchange in 2018-2020 where financial reports are made in panels data and processed with Eviews 10.*

*The results of the study prove that Return on Assets has an effect on Earnings Management, Nature of Industry has no effect on Earnings Management, Audit Opinion Going Concern is able to moderate the effect of Return on Assets on earnings management, and Audit Opinion Going Concern is able to moderate the effect of Nature of Industry on Earnings Management.*

***Keywords : return on assets, nature of industry, earnings management, audit opinion going concern***

