

ABSTRACT

This study aims to determine the effect of Managerial Ownership, Independence of the Board of Commissioners, Leverage, and Current Ratio on Earnings Management with Company Size as Moderating Variable for the 2016-2020 period with multiple analysis methods. The results showed that managerial ownership had no effect on earnings management, the independence of the board of commissioners had no effect on earnings management, leverage had no and significant effect on earnings management, the current ratio had no effect on earnings management, firm size did not moderate the influence of managerial ownership on earnings management, , firm size does not moderate the effect of the independence of the board of commissioners on earnings management, firm size does not moderate the effect of leverage on earnings management, and, firm size moderates the effect of the current ratio on earnings management.

Keywords: Earnings Management, Managerial Ownership, Independence of the Board of Commissioners, Leverage, Current Ratio and Company Size



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Manajerial, Independensi Dewan Komisaris, *Leverage*, dan *Current Ratio* Terhadap Manajemen Laba Dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi periode 2016-2020 dengan metode analisis berganda. Hasil penelitian menunjukkan bahwa kepemilikan manajerial tidak berpengaruh terhadap manajemen laba,, independensi dewan komisaris tidak berpengaruh terhadap manajemen laba, *leverage* tidak berpengaruh dan signifikan terhadap manajemen laba, *current ratio* berpengaruh terhadap manajemen laba, ukuran perusahaan tidak memoderasi pengaruh kepemilikan manajerial pengaruh terhadap manajemen laba,, ukuran perusahaan tidak memoderasi pengaruh independensi dewan komisaris pengaruh terhadap manajemen laba, ukuran perusahaan tidak memoderasi pengaruh *leverage* terhadap manajemen laba, dan, ukuran perusahaan memoderasi pengaruh *current ratio* terhadap manajemen laba.

Kata Kunci : Manajemen Laba, Kepemilikan Manajerial, Independensi Dewan Komisaris, *Leverage*, *Current Ratio* dan Ukuran Perusahaan

