

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *leverage*, kepemilikan manajerial dan ukuran perusahaan pada *big bath accounting*. Terdapat 33 sampel penelitian dengan periode pengamatan 2016 sampai 2020 sehingga data observasi berjumlah 165. Regresi logistik digunakan untuk menganalisa pola hubungan variabel dengan SPSS Versi 26. Profitabilitas dan *leverage* berpengaruh secara signifikan pada perilaku *big bath accounting*. Manajer akan cenderung mempertimbangkan untuk melakukan *big bath accounting* pada tingkat profitabilitas yang kurang baik. Ketika tingkat *leverage* rendah maka *big bath accounting* ditunda karena manager ingin mendapatkan kompensasi ketika perusahaan masih mampu mengelola hutangnya. *Big bath accounting* tidak dipengaruhi kepemilikan manajerial maupun ukuran perusahaan. Manager akan tetap melakukan *big bath accounting* walau ada dan tidak ada kepemilikan saham karena tujuan atas kompensasi kinerja saat periode berjalan. Ukuran perusahaan baik besar atau kecil menunjukkan manajer akan tetap melakukan *big bath accounting*.

Kata penting: *Big bath accounting*, profitabilitas, *leverage*, kepemilikan manajerial dan ukuran perusahaan



Abstract

This research examines the impact of big bath accounting on profitability, leverage, managerial ownership, and firm size. The study used thirty-three firms published on Indonesia Stock Exchange from 2016 to 2020 with 165 observational data. The pattern was analyzed using a logistic regression pattern of variable relationships with SPSS Version 26 software. The result indicates that profitability and leverage significantly influence big bath's accounting treatment so that managers will tend to consider doing big bath accounting at an unfavorable level of profitability and leverage. However, managerial ownership and firm size have no significant impact on big bath accounting. Managers will not continue undertaking extensive bath accounting to maintain the firm's impression among the public. Next research could enhance sample firms and the number of observation periods. Subsequent analysis should find a dependent variable that is not binomial or dichotomy better to reflect the recognition of big bath accounting in firms. The research give suggestions for investor to predict indication of big bath accounting in mining firm at Indonesian Stock Exchange.

Keywords: Profitability, Leverage, Managerial Ownership

