ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* , PROFITABILITAS, DAN *LEVERAGE* TERHADAP MANAJEMEN LABA PADA PERUSAHAAN SEKTOR PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020-2024

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Praktik manajemen laba merupakan fenomena yang sering terjadi di industri perbankan sebagai upaya manajemen untuk menjaga stabilitas kinerja di mata para pemangku kepentingan. Ketidakpastian perekonomian selama periode 2020–2024 memberikan tantangan bagi sektor perbankan untuk mempertahankan profitabilitas sekaligus menjaga kualitas laporan keuangan. Penelitian ini bertujuan untuk menganalisis pengaruh *Good Corporate Governance* (Komisaris Independen, Komite Audit, dan Kepemilikan Manajerial), Profitabilitas (ROA), dan *Leverage* (DAR) terhadap praktik manajemen laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2020–2024.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. Sampel penelitian terdiri atas 18 perusahaan perbankan yang dipilih menggunakan teknik *purposive sampling*, menghasilkan total 90 observasi selama periode lima tahun pengamatan. Analisis data dilakukan dengan pengujian asumsi klasik, uji hipotesis (uji t dan uji F), serta koefisien determinasi.

Hasil penelitian menunjukkan bahwa secara simultan, *Good Corporate Governance*, Profitabilitas, dan *Leverage* berpengaruh signifikan terhadap manajemen laba dengan nilai *Adjusted R Square* sebesar 29,9%. Secara parsial, Komisaris Independen dan Kepemilikan Manajerial berpengaruh signifikan dan negatif terhadap manajemen laba, yang menunjukkan efektivitas pengawasan dan penyelarasan kepentingan dalam menekan tindakan oportunistik. Sementara itu, Komite Audit, Profitabilitas, dan *Leverage* berpengaruh signifikan dan positif terhadap manajemen laba. Temuan ini mengindikasikan adanya motivasi perataan laba saat kinerja keuangan meningkat serta adanya tekanan dari perjanjian utang (*debt covenant*) yang mendorong manajer melakukan intervensi akuntansi di sektor perbankan selama periode penelitian.

Kata Kunci: Manajemen Laba, *Good Corporate Governance*, Profitabilitas, *Leverage*, Perbankan.

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE, PROFITABILITY, AND LEVERAGE ON EARNINGS MANAGEMENT IN BANKING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2020–2024

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Earnings management is a phenomenon that frequently occurs in the banking industry as a managerial effort to maintain performance stability in the eyes of stakeholders. Economic uncertainty during the 2020–2024 period posed challenges for the banking sector in maintaining profitability while simultaneously preserving the quality of financial reports. This study aims to analyze the influence of Good Corporate Governance (Independent Commissioners, Audit Committee, and Managerial Ownership), Profitability (ROA), and Leverage (DAR) on earnings management practices in banking companies listed on the Indonesia Stock Exchange for the 2020–2024 period.

This research employs a quantitative approach with multiple linear regression analysis. The research sample consists of 18 banking companies selected using a purposive sampling technique, resulting in a total of 90 observations over a five-year observation period. Data analysis was conducted using classical assumption tests, hypothesis testing (t-test and F-test), and the coefficient of determination.

The results show that simultaneously, Good Corporate Governance, Profitability, and Leverage have a significant effect on earnings management, with an Adjusted R Square value of 29.9%. Partially, Independent Commissioners and Managerial Ownership have a significant and negative effect on earnings management, indicating the effectiveness of oversight and alignment of interests in suppressing opportunistic behavior. Meanwhile, the Audit Committee, Profitability, and Leverage have a significant and positive effect on earnings management. These findings indicate a motivation for income smoothing when financial performance increases, as well as pressure from debt covenants that encourage managers to perform accounting interventions in the banking sector during the research period.

Keywords: *Earnings Management, Good Corporate Governance, Profitability, Leverage, Banking.*