ABSTRAK

PENGARUH TINGKAT PENGUNGKAPAN INFORMASI KORPORASI BERBASIS *WEBSITE*, KEPEMILIKAN INSTITUSIONAL, UKURAN PERUSAHAAN, & PROFITABILITAS TERHADAP MANAJEMEN LABA (STUDI PADA BUMN TERDAFTAR BEI PERIODE 2020-2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh tingkat pengungkapan informasi korporasi berbasis *website* (TPIKBW), kepemilikan institusional, ukuran perusahaan, dan profitabilitas terhadap manajemen laba Penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah Badan Usaha Milik Negara (BUMN) yang tercatat di Bursa Efek Indonesia (BEI) tahun 2020-2024. Metode yang digunakan adalah analisi regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel TPIKBW dan ukuran perusahaan tidak memiliki pengaruh terhadap manajemen laba, variabel kepemilikan institusional dan profitabilitas memiliki pengaruh positif terhadap manajemen laba. Koefisien determinasi penelitian sebesar 0,107 menunjukkan bahwa kemampuan variabel TPIKBW, kepemilikan institusional, ukuran perusahaan, dan profitabilitas dalam menjelaskan praktik manajemen laba sebesar 10,7% sisanya dijelaskan oleh faktor lain.

Kata Kunci: Manajemen Laba, Pengungkapan Berbasis *Website*, Kepemilikan Institusional, Ukuran Perusahaan, dan Profitabilitas

ABSTRACT

THE EFFECT OF WEBSITE BASED CORPORATE INFORMATION DISCLOSURE, INSTITUTIONAL OWNERSHIP, FIRM SIZE, AND PROFITABILITY ON EARNINGS MANAGEMENT (STUDY OF STATE-OWNED ENTERPRISES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2020–2024)

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This study aims to examine the effect of the level of website based corporate information disclosure (WBCID), institutional ownership, firm size, and profitability on earnings management. This research employs a quantitative approach. The population of this study consists of State-Owned Enterprises (SOEs) listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. The data analysis method used is multiple linear regression analysis. The results indicate that the level of website based corporate information disclosure and firm size have no significant effect on earnings management. Meanwhile, institutional ownership and profitability have a positive effect on earnings management. The coefficient of determination (R^2) of 0.231 indicates that the variables of website-based corporate information disclosure, institutional ownership, firm size, and profitability are able to explain 10.7% of the variation in earnings management practices, while the remaining 89.3% is explained by other factors outside the model.

Keywords*: Earnings Management, Website Based Disclosure, Institutional Ownership, Firm Size, Profitability*