ABSTRACT

Maisyaroh, NIM 7191220005, The Influence of Leverage, Audit Quality and Financial Distress on Profit Management with Corporate Governance as a Moderating Variable in Basic Industry and Chemical Sector Companies on the BEI 2019-2022. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2024.

The aim of this research is to determine the effect of leverage, audit quality and financial distress on earnings management which is moderated by corporate governance in basic industrial and chemical sector companies on the Indonesian Stock Exchange in 2019-2022. Each variable has its own proxy, including leverage with debt to equity ratio, audit quality with financial reports audited by big four KAPs, financial distress with the Z-Score method, corporate governance with an independent board of commissioners and number of audit committees, and earnings management with discretionary accruals. Secondary data is taken via the Indonesian Stock Exchange website in the form of reported financial statements and annual reports. In selecting the sample, a purposive sampling technique was used which resulted in 31 companies being sampled in the 2019-2022 range from 95 companies in the population. Multiple linear regression and moderated regression analysis were used to test the hypothesis using SPSS 26 to test the influence of the debt to equity ratio, financial reports audited by big four KAPs, the Z-Score method, and an independent board of commissioners. From the research results, it is found that leverage and financial distress, which are moderated by corporate governance as a proxy for the independent board of commissioners, influence the relationship between their influence on earnings management.

Keywords : *Leverage*, Audit Quality, *Financial Distress*, Profit Management, *Corporate Governance*.

ABSTRAK

Maisyaroh, NIM 7191220005, Pengaruh *Leverage*, Kualitas Audit, dan *Financial Distress* terhadap Manajemen Laba dengan *Corporate Governance* sebagai Variabel Pemoderasi pada Perusahaan Sektor Industri Dasar dan Kimia di BEI Tahun 2019-2022. Skripsi, Jurusan Akuntansi, Progam Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Tujuan penelitian ini untuk mengetahui pengaruh *leverage*, kualitas audit, dan *financial distress* terhadap manajemen laba yang dimoderasi oleh *corporate governance* pada perusahaan sektor industri dasar dan kimia di bursa efek indonesia tahun 2019-2022. Masing masing variabel memiliki proksi masing masing diantaranya *leverage* dengan *debt to equity ratio*, kualitas audit dengan laporan keuangan yang diaudit oleh KAP *big four*, *financial distress* dengan metode *Z-Score*, *corporate governance* dengan dewan komisaris independen dan jumlah komite audit, dan manajemen laba dengan *discretionary accruals.* Data bersifat sekunder yang diambil melalui situs web Bursa Efek Indonesia berupa *financial statement* dan *annual report* yang dilaporkan. Dalam pemilihan sampel digunakan teknik *purposive sampling* yang menghasilkan 31 perusahaan yang menjadi sampel dengan rentang tahun 2019-2022 dari 95 perusahaan yang menjadi populasi. Regresi linear berganda dan *moderated regression analysis* digunakan untuk menguji hipotesis dengan menggunakan SPSS 26 untuk dilakukannya uji pengaruh dari *debt to equity ratio*, laporan keuangan yang diaudit oleh KAP *big four*, metode *Z-Score,* dan dewan komisaris independen. Dari hasil penelitian terdapat bahwa *leverage* dan *financial distress* yang dimoderasi oleh *corporate governance* dengan proksi dewan komisaris independen mempengaruhi hubungan pengaruhnya terhadap manajemen laba.

Kata Kunci : *Leverage,* Kualitas Audit, *Financial Distress,* Manajemen Laba, *Corporate Governance.*