

ABSTRAK

Nanda Chairunnisa. 7152220009. Pengaruh Hubungan Politik, *Operating Leverage*, dan *Financial Leverage* Terhadap Manajemen Laba Riil Pada Perusahaan Manufaktur di BEI tahun 2016-2018. Program studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2019.

Permasalahan penelitian ini adalah banyak perusahaan yang sering melakukan manajemen laba untuk kepentingan sendiri. Salah satu jenis manajemen laba yang sering dilakukan adalah manajemen laba riil. Hal ini dikarenakan manajemen laba riil cukup sulit terdeteksi secara langsung. Penelitian ini bertujuan untuk mengetahui apakah hubungan politik, *operating leverage* dan *financial leverage* terhadap manajemen laba riil.

Didalam penelitian ini manajemen laba riil diprosikan dengan ABNCFO, ABNPROD, ABNDISC. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Metode pengambilan sampel menggunakan *purposive sampling* yang diperoleh sebanyak 37 sampel perusahaan. Hipotesis dalam penelitian ini adalah terdapat “Pengaruh Hubungan Politik, *Operating Leverage*, dan *Financial Leverage* Terhadap Manajemen Laba Riil (ABNCFO, ABNPROD, ABNDISC)”. Dalam hal ini proksi untuk mengukur variabel dependen antara lain hubungan politik dengan menggunakan *dummie*, *operating leverage* dengan menggunakan DOL (*degree of operating leverage*), dan *financial leverage* dengan menggunakan DFL (*degree of financial leverage*).

Hasil dari penelitian inimenunjukkan bahwa hubungan politik, *operating leverage* dan *financial leverage* tidak berpengaruh secara simultan terhadap ABNCFO. Hubungan politik, *operating leverage* dan *financial leverage* berpengaruh secara simultan terhadap ABNPROD. Dan Hubungan politik, *operating leverage* dan *financial leverage* berpengaruh secara simultan terhadap ABNDISC .

Kesimpulan penelitian ini adalah hubungan politik, *operating leverage* dan *financial leverage* berpengaruh terhadap manajemen laba riil. Namun demikian, jika dikaitkan dengan masing-masing proksi maka khusus ABNCFO akan tidak berpengaruh secara simultan. Hal ini dikarenakan kurangnya jumlah tahun pengamatan didalam penelitian ini untuk menguji hal tersebut.

Kata Kunci : Hubungan Politik, *Operating Leverage*, *Financial Leverage*, Manajemen Laba Riil

ABSTRACT

Nanda Chairunnisa. 7152220009. The Effect of Political Connections, Operating Leverage, and Financial Leverage on Real Earnings Management in Manufacture companies which is list on BEI since 2016-2018. Majoring in Accounting, Faculty of Economics, Medan State University, 2019.

The problem of this study is that many companies often conduct earnings management for their own benefit. One type of earnings management that is often done is real earnings management. This is because real earnings management is quite difficult to detect directly. The purpose of this study aims to determine whether the politic connection, operating leverage and financial leverage on real earnings management.

In this case the real earnings management is proxied by ABNCFO, ABNPROD, ABNDISC. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange. The sampling method used purposive sampling which was obtained as many as 37 sample companies. The hypothesis in this study is that there are "The Effects of Political Connections, Operating Leverage, and Financial Leverage on Real Earnings Management (ABNCFO, ABNPROD, ABNDISC)". In this case the proxy for measuring the dependent variable includes political relations using dummie, operating leverage by using DOL (degree of operating leverage), and financial leverage using the DFL (degree of financial leverage).

The results of this study show that political connection, operating leverage and financial leverage have no simultaneous effect on ABNCFO. Political connection, operating leverage and financial leverage have a simultaneous effect on ABNPROD. And political connection, operating leverage and financial leverage have a simultaneous effect on ABNDISC.

The conclusion of this study is political relations, operating leverage and financial leverage affect real earnings management. However, if it is associated with each proxy, the ABNCFO specifically will have no effect simultaneously. This is due to the lack of years of observation in this study to test this.

Keywords: Political Connection, Operating Leverage, Financial Leverage, Real Earning Management