

## ABSTRAK

### ANALISIS PENGARUH MANAJEMEN LABA TERHADAP KINERJA PASAR (STUDI PADA PERUSAHAAN FOOD AND BEVERAGES PERIODE TRIWULAN 2/2020-TRIWULAN 1/2021)

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Penelitian ini mempelajari fenomena perusahaan yang mampu bertahan saat resesi dan krisis ekonomi salah satunya perusahaan subsektor *Food and Beverages*, dengan menguji pengaruh manajemen laba terhadap kinerja pasar periode triwulan 2/2020- triwulan 1/2021. Manajemen laba yang digunakan dalam penelitian ini menggunakan *discretionary accrual* yang diperoleh dari Model Jones yang dimodifikasi. Kinerja pasar dihitung dengan menggunakan *Return Saham*. Pengambilan sampel dilakukan dengan teknik purposive sampling. Sampel yang digunakan dalam penelitian ini berjumlah 24 perusahaan. Pengujian pengaruh antara manajemen laba dengan kinerja pasar dilakukan dengan menggunakan analisis regresi sederhana dengan tingkat signifikansi 5%. Hasil penelitian menunjukkan tidak adanya pengaruh yang signifikan antara manajemen laba terhadap kinerja pasar dengan tingkat signifikansi sebesar 22%.

**Kata Kunci:** *Food and Beverages, Discretionary Accrual, Return Saham*

ABSTRACT

ANALYSIS OF THE INFLUENCE OF EARNINGS MANAGEMENT ON  
MARKET PERFORMANCE (STUDY ON FOOD AND BEVERAGE  
COMPANIES PERIOD QUARTER 2/2020-QUARTER 1/2021)

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This study examines the phenomenon of companies that are able to survive during a recession and economic crisis, one of which is Food and Beverages sub-sector by examining the effect of earnings management on market performance for the period quarter 2/2020 - quarter 1/2021. Earnings management used in this study is discretionary accruals obtained from the modified of Jones Model. Market performance is calculated using Stock Return. The sample in this study was obtained using purposive sampling technique, so that 24 companies samples were obtained. The data analysis technique for testing the influence between earnings management and market performance used in this study is using simple regression analysis with a significance level of 5%. The results showed that there was no significant effect between earnings management on market performance with a significance level of 22%.

**Keywords:** *Food and Beverages, Discretionary Accrual, Stock Returns*

