

ABSTRACT

EFFECT OF CORPORATE CHARACTERISTICS BUSINESS STRATEGY AND MANAGERIAL OWNERSHIP STRUCTURE ON PROFIT MANAGEMENT

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This study aims to determine the effect of Business Strategy Company Characteristics Managerial ownership structure on earnings management in financial companies listed on the IDX from 2018-2020. This study aims to prove empirically about the influence of business strategy, company characteristics, managerial ownership structure, on earnings management. In this study, there were 4 independent variables tested, namely Business Strategy, Company Size, Leverage, Company Age, Profitability. Earnings Management Dependent. The population of this study are financial companies listed on the Indonesia Stock Exchange for the 2018-2020 period. The sampling technique used was purposive sampling, so that a sample of 91 companies could be obtained. This research was conducted in 2018-2020, so the total data in this study was 71 data. The analytical method used is multiple linear regression with SPSS version 22. This study found that Business Strategy, Firm Size, Firm Age, and Managerial Ownership have no effect on Earnings Management. While Leverage and Profitability affect Earnings Management.

Keywords: Business Strategy, Company Characteristics and Earnings Management