

# Pengaruh Manajemen Laba, Strategi Perusahaan, dan Pandemi COVID-19 terhadap Risiko Kebangkrutan pada Perusahaan Ritel di Bursa Efek Indonesia untuk Periode 2019-2020 = The Effect of Earnings Management, Corporate Strategy, and the COVID-19 Pandemic towards Bankruptcy Risk in Retail Companies on the Indonesia Stock Exchange for the Period 2019-2020

Kesya Dwika Ameralya, author

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## Abstrak

Penelitian ini bertujuan untuk membuktikan secara empiris bagaimana pengaruh manajemen laba <em>income smoothing</em>, strategi perusahaan (<em>cost leadership</em> dan <em>differentiation</em>), dan pandemi COVID-19 terhadap risiko kebangkrutan. Penelitian ini mengambil 23 perusahaan subsektor perdagangan eceran yang terdaftar di Bursa Efek Indonesia (BEI) pada kuartal I sampai kuartal IV periode 2019-2020. Metode yang digunakan dalam penelitian ini adalah dengan Regresi Linear Berganda (<em>Multiple Linear Regression</em>). Hasil penelitian ini menunjukkan bahwa manajemen laba <em>income smoothing</em> memiliki hubungan positif terhadap risiko kebangkrutan. Selain itu, jika perusahaan mengadopsi strategi <em>cost leadership</em> pada bisnisnya, akan mengurangi risiko kebangkrutan yang dipikul perusahaan. Di sisi lain, strategi <em>differentiation</em> dan pandemi COVID-19 tidak berpengaruh secara signifikan terhadap risiko kebangkrutan.

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This study aims to prove empirically how earnings management income smoothing, corporate strategy (cost leadership and differentiation), and the COVID-19 pandemic, influence bankruptcy risk. This study took 23 companies from the retail trade sub-sector listed on the Indonesia Stock Exchange (IDX) in the first to the fourth quarter of 2019-2020. The method used in this research is Multiple Linear Regression. The results of this study indicate that earnings management income smoothing has a positive relationship towards bankruptcy risk. In addition, if the company adopts a cost leadership strategy in its business, it will reduce the risk of bankruptcy borne by the company. On the other hand, the differentiation strategy and the COVID-19 pandemic did not significantly affect the risk of bankruptcy.