

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

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Abstrak

Penelitian ini bertujuan untuk membuktikan secara empiris bagaimana pengaruh manajemen laba income smoothing, strategi perusahaan (cost leadership dan differentiation), 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 (Multiple Linear Regression). Hasil penelitian ini menunjukkan bahwa manajemen laba income smoothing memiliki hubungan positif terhadap risiko kebangkrutan. Selain itu, jika perusahaan mengadopsi strategi cost leadership pada bisnisnya, akan mengurangi risiko kebangkrutan yang dipikul perusahaan. Di sisi lain, strategi differentiation 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.