

# Pengaruh Sales Growth dan Financial Distress terhadap Earnings Management dengan Leverage sebagai Variabel Moderasi Selama Masa Pandemi Covid-19 (2019-2021) = The Effect of Sales Growth and Financial Distress on Earnings Management with Leverage as Moderating Variables During the Covid-19 Pandemic (2019-2021)

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## Abstrak

Penelitian bertujuan guna memahami pengaruh sales growth dan financial distress dengan leverage menjadi moderasi pada earnings management dalam perusahaan manufaktur pada sektor non-cyclical yang tercatat pada BEI dalam tahun 2019-2021. Variable independen dalam penelitian ini Sales Growth dan Financial Distress. Variabel dependen yang digunakan adalah Earnings Management. Variabel moderasi yang digunakan leverage. Terdapat variabel kontrol yang digunakan likuiditas dan ukuran perusahaan.

Pengambilan data pada penelitian melalui laporan tahunan yang berasal melalui BEI periode 2019-2021. Teknik pengambilan sampel yang dipakai yaitu purposive sampling. Penelitian mempergunakan metode analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh positif sales growth terhadap earnings management. Tetapi untuk variabel financial distress tidak terdapat pengaruh positif terhadap earnings management. Variabel moderasi leverage tidak dapat memoderasi variabel sales growth dan financial distress terhadap earnings management.

.....The research aims to understand the effect of sales growth and financial distress with leverage moderating earnings management in manufacturing companies in the non-cyclical sector which are listed on the IDX in 2019-2021. The independent variables in this study are Sales Growth and Financial Distress. The dependent variable used is Earnings Management. The moderating variable used is leverage. There is a control variable used liquidity and company size. Retrieval of research data through annual reports originating from IDX for 2019-2021 period. The sampling technique used was purposive sampling. This research uses panel data regression analysis method. The results of this study indicate that there is a positive influence of sales growth on earnings management. But for the financial distress variable there is no positive effect on earnings management. The leverage moderating variable cannot moderate the sales growth and financial distress variables on earnings management.