

## ABSTRAK

Kondisi keuangan perusahaan menjadi indikator yang diperhatikan oleh banyak pihak yang berkepentingan diantaranya yaitu manajemen perusahaan, investor, kreditor, dan pihak lainnya. Dikarenakan kondisi keuangan perusahaan merupakan penentuan kelangsungan hidup serta kemakmuran perusahaan tersebut. Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio*, *return on asset* dan *debt to equity ratio* terhadap manajemen laba. Populasi dalam penelitian ini sebanyak 36 perusahaan transportasi dan logistik. Metode pengambilan sampel yang digunakan adalah Metode Purposive Sampling, sehingga diperoleh 14 perusahaan sampel untuk 5 tahun pengamatan (2018-2022). Data penelitian diperoleh dari Website Bursa Efek Indonesia. Teknik analisis data yang dilakukan adalah analisis statistik deskriptif, analisis regresi dan pengujian hipotesis.

Hasil penelitian ini menunjukkan *Current Ratio* (CR) berpengaruh positif signifikan terhadap manajemen laba dan *Return On Asset* (ROA) berpengaruh negatif dan signifikan terhadap manajemen laba sedangkan *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap manajemen laba. Hasil penelitian secara simultan *Current Ratio*, *Return On Asset*, dan *Debt to Equity Ratio* secara berpengaruh signifikan terhadap manajemen laba.

**Kata Kunci :** *Current Ratio*, *Return On Asset*, dan *Debt to Equity Ratio* terhadap manajemen laba

## **ABSTRACT**

*The company's financial condition is an indicator that is considered by many interested parties, including company management, investors, creditors, and other parties. Because the company's financial condition is a determination of the survival and prosperity of the company. This study aims to determine the effect of current return on asset ratio and debt to equity ratio on earnings management. The population in this study were 36 transportation dan logistics companies. The sampling method used is the Purposive Sampling Method, so that 14 sample companies are obtained for 5 years of observation (2018-2022). The data analysis technique used is descriptive statistical analysis, regression analysis and hypothesis testing.*

*The results of this study indicate that Current Ratio (CR) has a significant positive effect on earnings management and Return On Asset (ROA) has a negative and significant effect on earnings management while Debt to Equity Ratio (DER) has no effect on earnings management. The results of simultaneous research Current Ratio, Return On Asset, and Debt to Equity Ratio simultaneously have a significant effect on earnings management.*

**Keywords:** *Current Ratio, Return On Asset, and Debt to Equity Ratio on earnings management.*