THE EFFECT OF EARNINGS MANAGEMENT, SALES GROWTH, OPERATING CASH FLOW, AND PROFITABILITY ON FINANCIAL DISTRESS IN CABLE COMPANIES LISTED ON IDX FROM 2019 -2024

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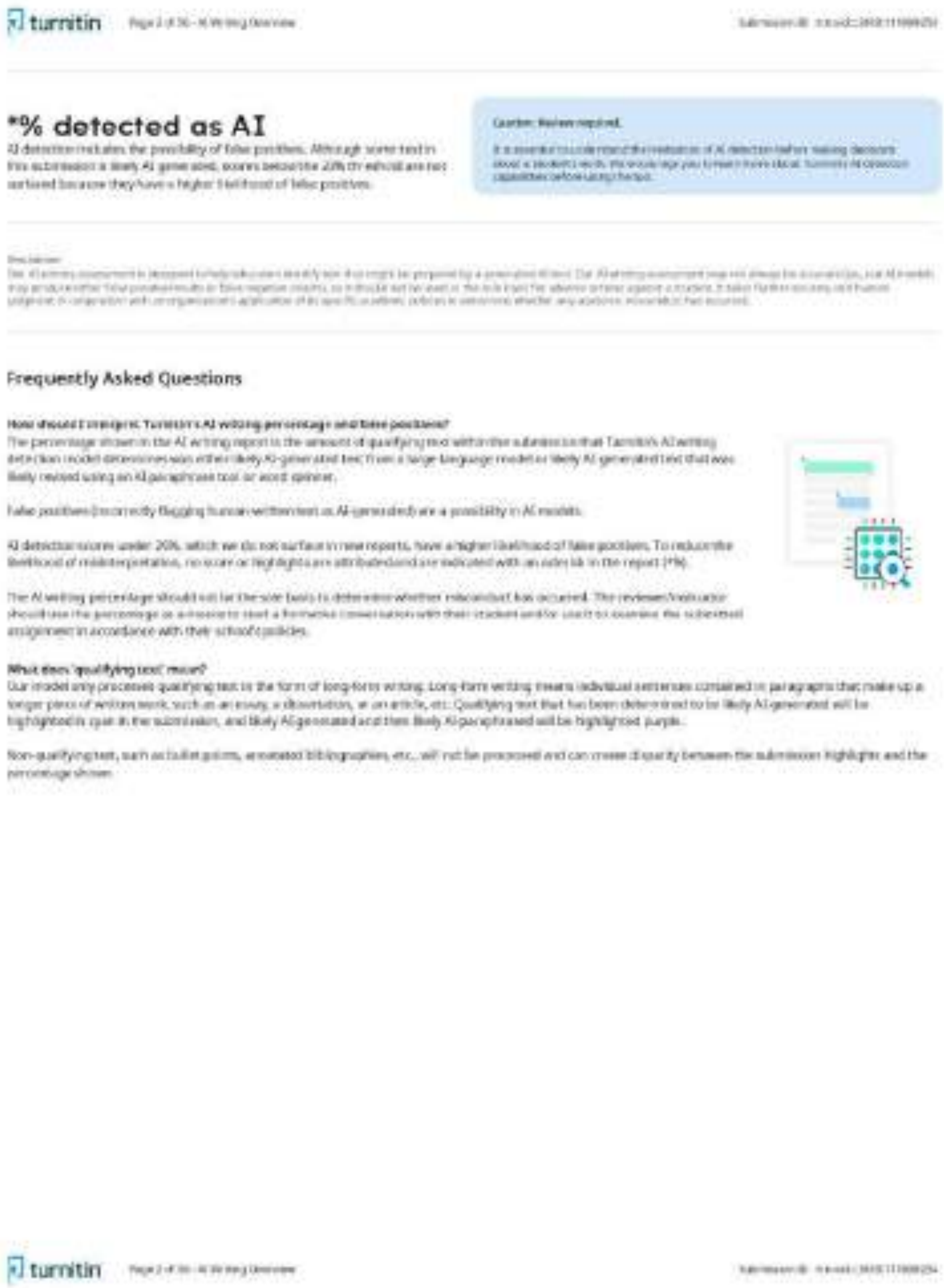

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ABSTRACTS

This study examines the effect of earnings management, sales growth, operating cash flow, profitability on financial distress. This study used quantitative methods with binary logistic regression analysis using SPSS 27 testing tools. This study is based on secondary data from 8 companies with 48 observations during 2019–2024. The data was collected from the company annual reports obtained from the Indonesia Stock Exchange or the companies' official websites.

The results of the study show that earnings management has no effect but is positive, sales growth has no effect but is positive, operating cash flow has no effect but is negative, while profitability has significant negative on financial distress. It means that profitability is an important factor in maintaining the Company's financial stability to avoid financial distress.

The limitations of this study are that it only focuses on cable companies listed on the IDX and the research period is only 6 years. Suggestions for future research are to add other variables not mentioned in this study and expand the scope of companies in the research.

Keyword: Earnings Management, sales growth, operating cash flow, profitability, financial distress.

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh manajemen laba, pertumbuhan penjualan, arus kas operasi, profitabilitas terhadap kesulitan keuangan. Penelitian ini menggunakan metode kuantitatif dengan analisis regresi logistic biner dengan alat uji SPSS 27. Penelitian ini didasarkan pada data sekunder dari 8 perusahaan dengan 48 observasi selama 2019 -2024. Data dikumpulkan dari laporan keuangan tahunan Perusahaan yang didapatkan dari Bursa Efek Indonesia atau situs web resmi dari perusahaan.

Hasil penelitian menunjukan bahwa manajemen laba tidak berpengaruh tapi positif, pertummbuhan penjualan tidak berpengaruh tapi positif, arus kas operasi tidak berpengaruh tapi negative, sedangkan Profitabilitas berpengaruh negative terhadap kesulitan keuangan. Artinya, profitabilities menjadi faktor yang berperan penting dalam menjaga stabilitas keuangan Perusahaan agar tidak terjadinnya kesulitan keuangan.

Kekurangan dari penelitian ini adalah hanya berfokus pada Perusahaan kabel yang terdaftar di BEI dan periode penelitian hanya enam tahun. Saran untuk peneliti selanjutnya adalah menambah variable lain yang tidak disebutkan dalam penelitian ini dan memperluas jangkauan Perusahaan dalam panelitian.

Kata Kunci: *Manajemen Laba, Pertumbuhan Penjualan, Arus Kas Operasi, Profitabilitas, Kesulitan Keuangan*