PENGARUH MANAJEMEN LABA, LIKUIDITAS DAN SIKLUS HIDUP TERHADAP *RETURN ON ASSETS* PADA SUBSEKTOR PERTAMBANGAN TAHUN 2020-2024

ABSTRACT

Abstract: This study aims to analyze the effect of earnings management, liquidity, and life cycle on Return on Assets (ROA) in mining subsector companies during the 2020–2024 period. This research employs a quantitative method. The population consists of mining companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. The sample was selected using a non-probability sampling technique, specifically purposive sampling, resulting in 18 companies and a total of 90 observations. The data were analyzed using multiple linear regression with EViews 12. The results of the t-test indicate that, partially, earnings management (t = 3.362, p = 0.0013), liquidity (t = 1.497, p = 0.1388), and life cycle (t = 2.369, p = 0.0206) have varying effects on ROA. Furthermore, the F-test result of 7.172 with a significance value of 0.000 indicates that earnings management, liquidity, and life cycle simultaneously affect Return on Assets. The findings reveal that earnings management and life cycle have a significant effect on Return on Assets, whereas liquidity does not have a significant effect on Return on Assets.
Keywords: Earnings management, liquidity, life cycle, return on assets

ABSTRAK

Abstrak: Penelitian ini bertujuan menganalisis pengaruh manajemen laba, likuiditas dan siklus hidup terhadap return on asset pada subsektor pertambangan tahun 2020-2024. Menggunakan metode kuantitatif. Populasi perusahaan pertambangan yang terdaftar di BEI periode 2020-2024, pengambilan sampel menggunakan teknik non-probabiloty sampling purposive sampling sehingga menghasilkan 18 perusahaan dipilih sebagai sampel yang menghasilkan 90 data dan dianalisis menggunakan regresi linier berganda melalui EViews 12. Hasil uji t bahwa secara parsial, variable manajemen laba (t=3,362, prob=0,0013), likuiditas (t=1,497, prob=0,1388) dan siklus hidup (t=2,369, prob=0,0206). Secara simultan hasil uji F sebesar 7,172 dengan prob 0,000 membuktikan bahwa ketiga variable tersebut berpengaruh terhadap return on assets. Temuan mengungkapkan bahwa manajemen laba dan siklus hidup berpengaruh terhadap return on asset, namun pada likuiditas tidak berpengaruh terhadap retun on assets.
Kata Kunci: *Manajemen laba, likuiditas, siklus hidup, retun on asset*