

ABSTRACT

**THE INFLUENCE OF EARNINGS MANAGEMENT AND FINANCIAL
PERFORMANCE ON SHARE PRICE**

**(Survey in Property and Real Estate Companies Listed on The Indonesia Stock
Exchange for The Periode of 2014-2020)**

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The aim of this study is to understand: (1) Earnings Management, Financial Performance, and Share Price. (2) Correlation between Earnings Management and Financial Performance. (3) The influence of Earnings Management and Financial Performance to Share Price either partially or simultaneously. The method used in this research is descriptive method and quantitative with survey approach. Determination of samples on this research is using purposive sampling method. The technique of data analysis used in this study is path analysis. Based on the result and the data processing of this research showing that: (1) Earnings Management, Financial Performance, and Share Price in Property and Real Estate Companies Listed on The Indonesia Stock Exchange for The Period of 2014-2020 have changed yearly. (2) There is relationship between Earnings Management and Profitability, Earnings Management and Liquidity, and Profitability and Liquidity. (3) Partially, Earnings Management have negative significant effect on Share Price, Profitability have positive significant effect on Share Price, and Liquidity have positive but not significant effect on Share Price. Simultaneously, Earnings Management and Financial Performance have positive significant effect on Share Price.

Keywords: *Earnings Management, Financial Performance, Share Price*

ABSTRAK

PENGARUH MANAJEMEN LABA DAN KINERJA KEUANGAN TERHADAP HARGA SAHAM

**(Survei pada Perusahaan Properti dan *Real Estate* yang Terdaftar di Bursa Efek
Indonesia Periode 2014-2020)**

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Penelitian ini bertujuan untuk mengetahui: (1) Manajemen Laba, Kinerja Keuangan, dan Harga Saham. (2) Hubungan antara Manajemen Laba dan Kinerja Keuangan. (3) Pengaruh Manajemen Laba dan Kinerja Keuangan terhadap Harga Saham baik secara parsial maupun simultan. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan kuantitatif dengan pendekatan survei. Penentuan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Berdasarkan hasil penelitian dan hasil pengolahan data menunjukkan: (1) Manajemen Laba, Kinerja Keuangan, dan Harga Saham pada perusahaan property dan *real estate* yang terdaftar di BEI periode 2014-2020 mengalami perubahan dari tahun ke tahun. (2) Terdapat hubungan antara Manajemen Laba dan Profitabilitas, Manajemen Laba dan Likuiditas, dan Profitabilitas dan Likuiditas. (3) Secara parsial, Manajemen Laba berpengaruh negatif signifikan terhadap Harga Saham, Profitabilitas berpengaruh positif signifikan terhadap Harga Saham, Likuiditas berpengaruh positif tidak signifikan terhadap Harga Saham. Secara simultan, Manajemen Laba dan Kinerja Keuangan berpengaruh positif signifikan terhadap Harga Saham.

Kata Kunci: Manajemen Laba, Kinerja Keuangan, Harga Saham