

ABSTRACT

The Effect of Managerial Ownership, Institutional Ownership, Free Cash Flow and Dividend Policy (Empirical study of Food and Beverage companies listed on the IDX in 2017 - 2021)

Vicky Angga Ramadhan¹⁾, Farhan Ady Pratama²⁾, Rudi Harianto²⁾

¹⁾ Student of Accounting Departement , Pembangunan Jaya University

²⁾ Lecturer of Accounting Departement, Pembangunan Jaya University

This study aims to explain and understand the effect of Managerial Ownership, Institutional Ownership, Free Cash Flow and Dividend Policy. where this research was conducted based on empirical studies on companies included in the Food and Beverage sector listed on the Indonesia Stock Exchange in 2017 - 2021. The population used in this study amounted to 72 companies in the Food and Beverage sector listed on the IDX for the period 2017 to 2021, with a total sample of 136 samples obtained based on purposive sampling method. Data analysis techniques using multiple linear analysis with data processing through Eviews12 software. The results of this study reveal that Institutional Ownership and Free Cash Flow have an influence on Earnings Management, while Managerial Ownership and Dividend Policy have no influence on Earnings Management. Simultaneously, the variables of Managerial Ownership, Institutional Ownership, Free Cash Flow, and Dividend Policy together have an influence on Earnings Management.

Keywords : Managerial Ownership, Institutional Ownership, Free Cash Flow, Dividend Policy, Earnings Management

Libraries

59

Publication Years : 2017 - 2023