

ABSTRAK

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PENGARUH STRATEGI BISNIS TERHADAP PEMILIHAN STRATEGI MANAJEMEN LABA

(XII + 53 halaman; 2 gambar; 8 tabel; 2 lampiran)

Pada umumnya, perusahaan *listed* cenderung melakukan praktik manajemen laba. Penelitian terdahulu membuktikan bahwa praktik manajemen laba terjadi baik dengan memanfaatkan akrual maupun manipulasi aktivitas riil. Teori kontijensi mengindikasikan bahwa pilihan metode manajemen laba adalah didasarkan pada kondisi atau karakteristik perusahaan. Penelitian ini hendak menguji kecenderungan pemilihan strategi manajemen laba berdasarkan strategi bisnis, yang sepemahaman penulis belum dilakukan oleh peneliti sebelumnya. Strategi bisnis dalam hal ini adalah strategi Porter yakni strategi *cost leadership* dan strategi diferensiasi. Penelitian ini menganalisis 262 sampel yang merupakan perusahaan manufaktur dan jasa yang terdaftar dalam Bursa Efek Indonesia periode penelitian tahun 2019. Analisis regresi logistik digunakan untuk menguji kecenderungan pilihan praktik manajemen laba perusahaan berdasarkan strategi bisnis yang diterapkan. Hasil penelitian membuktikan bahwa strategi bisnis berpengaruh signifikan terhadap kecenderungan pemilihan strategi manajemen laba. Perusahaan yang menerapkan strategi *cost leadership* cenderung menggunakan manajemen laba akrual dibandingkan riil. Sebaliknya, perusahaan yang menerapkan strategi diferensiasi cenderung menggunakan manajemen laba riil dibandingkan akrual.

Referensi : 69 (1991-2021)

Kata Kunci : manajemen laba, strategi bisnis, strategi *cost leadership*, strategi diferensiasi

ABSTRACT

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BUSINESS STRATEGY AND EARNINGS MANAGEMENT STRATEGY

(XII + 53 pages; 2 pictures; 8 tables; 2 attachments)

Generally, listed companies tend to practice earnings management. Previous research has shown that earnings management practices occur either by utilizing accruals or real activities manipulation. Contingency theory indicates that the choice of earnings management method is based on the conditions or characteristics of the company. The purpose of this study is to explore the tendency of choosing an earnings management strategy based on a business strategy, which as far as the author's understanding has not been carried out by previous researchers. This study uses Porter's typology of business strategies; cost leadership and differentiation. This study analyzed 262 samples of manufacturing and service companies listed on the Indonesia Stock Exchange for the study period 2019. Logistic regression analysis used to analyze the trend of choice of corporate earnings management practices based on the applied business strategy. The results of this study show that business strategy affects earnings management. The cost leadership strategy has a significant effect on earnings management and tends to use accrual earnings management. The differentiation strategy has no significant effect on earnings management and tends to use real earnings management. Thus, business strategy is proven to be able to influence the choice of earnings management method.

References : 69 (1991-2021)

Keywords : Business level strategy, cost leadership, differentiation, earnings management