

ABSTRAK

Audrey Nathasya Surya (01012180020)

KUALITAS LABA *FAMILY BUSINESS* DI INDONESIA

(xv + 96 halaman: 5 gambar; 38 Tabel; 4 lampiran)

Penelitian ini bertujuan untuk mengetahui apakah kualitas laba *family business* lebih baik dibandingkan *non-family business* di Indonesia. Kualitas laba diukur dengan menggunakan 5 pendekatan, yaitu: kualitas akrual, perataan laba, persistensi laba, relevansi nilai, dan *earnings restatement*. Penelitian ini menggunakan data sekunder berupa laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia dan S&P Capital IQ selama periode 2016-2018. Sampel yang digunakan berjumlah 936 observasi yang diperoleh dari 312 perusahaan yang telah memenuhi kriteria pengambilan sampel. Metode analisis yang digunakan adalah regresi data panel dan uji beda. Hasil regresi menunjukkan bahwa secara keseluruhan, kualitas laba *family business* lebih baik dibandingkan dengan *non-family business* di Indonesia, dimana kualitas akrual lebih tinggi, tidak cenderung melakukan perataan laba, dan memiliki relevansi nilai yang lebih tinggi. Namun berdasarkan uji beda, tidak terdapat perbedaan yang signifikan antara kualitas laba *family business* dan *non-family business*.

Referensi: 110 (1976 – 2021)

Kata Kunci: Kualitas laba, *family business*, *non-family business*

ABSTRACT

Audrey Nathasya Surya (01012180020)

EARNINGS QUALITY OF FAMILY BUSINESS IN INDONESIA

(xv + 96 pages; 5 pictures; 38 tables; 4 attachments)

This study aims to determine whether the earnings quality of family businesses is better than non-family businesses in Indonesia. Earnings quality is measured using 5 approaches, namely: accruals quality, income smoothing, earnings persistence, value relevance, and earnings restatement. This study used secondary data derived from the financial statements of listed companies in Indonesia Stock Exchange and S&P Capital IQ for the period 2016-2018. The total sample amounts to 936 data observations from 312 companies that passed the sampling criteria. The method of analysis used are panel data regression and two-sample t-test. The regression results show that overall, the earnings quality of family businesses is better than that of non-family businesses in Indonesia, where accruals quality is higher, does not tend to do income smoothing, and has higher value relevance. However, based on the different test, there is no significant difference between the earnings quality of family business and non-family business.

Reference: 110 (1976 – 2021)

Keywords: *Earnings quality, family business, non-family business*