

## **ABSTRAK**

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### **PENGARUH MANAJEMEN LABA TERHADAP ANNUAL REPORT READABILITY**

(xvii + 97 halaman; 7 gambar; 25 tabel; 23 lampiran)

Penelitian ini dilakukan untuk menguji pengaruh manajemen laba terhadap *annual report readability*. Penelitian ini menggunakan data sektor non-keuangan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode (2014-2018) dengan jumlah observasi 825. Teknik pengumpulan data menggunakan *purposive sampling* dan analisis data memakai metode analisis regresi berganda. Berdasarkan hasil penelitian pada hipotesis 1, dapat disimpulkan bahwa peningkatan pendapatan mencerminkan manajemen laba yang berpengaruh negatif terhadap *annual report readability*, sedangkan hasil hipotesis kedua dan ketiga yaitu peningkatan pendapatan dan *discretionary accruals* serta peningkatan pendapatan dan *discretionary accruals* di atas median, keduanya secara bersamaan mencerminkan manajemen laba yang tidak berpengaruh secara signifikan terhadap *annual report readability*.

Referensi: 35 (1973-2018)

Kata Kunci: Manajemen Laba, *Annual Report Readability*, *Discretionary Accruals*

## **ABSTRACT**

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### **THE EFFECT OF EARNINGS MANAGEMENT ON ANNUAL REPORT READABILITY**

(xvii + 97 pages; 7 pictures; 25 tables; 23 appendices)

This research aims to examine the effect of earnings management on annual report readability. This research used data of companies in non-financial sector listed on Indonesia Stock Exchange (2014-2018) with observation data of 825. The technique used for collecting data and data analysis is purposive sampling and multiple regression analysis respectively. Based on research results of first hypothesis, it can be concluded that income increasing that reflects the practice of earnings management which has negative effect toward annual report readability, while the result of second and third hypotheses which are income increasing and discretionary accruals both simultaneously are reflected in the practice of earning management also income increasing and discretionary accruals above median value, both simultaneously are reflected in the practice of earnings management, do not have significant effect on annual report readability.

Reference: 35 (1973-2018)

Keywords: Earnings Management, Annual Report Readability, Discretionary Accruals