

ABSTRAK

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ANALISIS ATAS PRAKTIK MANAJEMEN LABA (EARNINGS MANAGEMENT) DI TENGAH KEBERADAAN MEKANISME TATA KELOLA PERUSAHAAN (CORPORATE GOVERNANCE)

(xx+82 halaman; 1 gambar, 24 tabel, 4 lampiran)

Tujuan daripada penelitian ini adalah untuk melakukan pengujian terhadap dampak dari *corporate governance* yang memiliki pengaruh terhadap *earnings management*, baik *accrual earnings management* maupun *real earnings management*. Praktik *earnings management* dapat dilakukan dengan dua cara, yaitu dengan cara *accrual earnings management* dan *real earnings management*. Dengan memiliki *corporate governance* yang baik, diharapkan agar dapat mengurangi terjadinya tindakan manipulasi yang dilakukan oleh pihak manajer. Dengan menggunakan sampel data dari setiap perusahaan yang terdaftar dalam Bursa Efek Indonesia (BEI) dalam *sector Consumer Goods*, *Textil* dan *Garmen*, penelitian ini meregresikan *Discretionary Current Accruals* yang merupakan *proxy* dari *accrual earnings management*. Penulis juga menggunakan *Abnormal Cash Flow Operation*, *Abnormal Production Cost* dan *Abnormal Discretionary Expenses* yang merupakan *proxy* dari *real earnings management*. serta menggunakan penghitungan CG skor tunggal.

Hasil penelitian ini menunjukkan bahwa *corporate governance* memiliki pengaruh parsial untuk menghambat praktik *accrual earnings management*, serta *corporate governance* hanya berpengaruh signifikan terhadap *Abnormal Discretionary Expenses (ACFO)*. Sehingga melalui penelitian ini sekaligus memberikan bukti bahwa *corporate governance* memiliki pengaruh negatif terhadap praktik *accrual earnings management* dan *real earnings management*.

Referensi : 36 (2000-2018)

Kata kunci:

Accrual Earnings Management, Real Earnings Management, Corporate Governance, Discretionary Current Accruals, Corporate Governance.

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ANALISIS ATAS PRAKTIK MANAJEMEN LABA (EARNINGS MANAGEMENT) DI TENGAH KEBERADAAN MEKANISME TATA KELOLA PERUSAHAAN (CORPORATE GOVERNANCE)

(xx+82 pages; 1 figures, 24 tables, 4 appendices)

The purpose of this research is to do some testing to get to know the impact of corporate governance which affect earnings management, both accrual earnings management and real earnings management. The practice of earnings management can be done in two ways, which is accrual earnings management and real earnings management. By having a good corporate governance, the firm hopefully being able to decrease manipulation by the manager. Using data samples of every firms that listed in Bursa Efek Indonesia (BEI) sector Consumer Goods, Textil and Garmen, this research do regression in Discretionary Current Accruals which is a proxy from accrual earning management. Writer also using Abnormal Cash Flow Operation, Abnormal Production Cost and Abnormal Discretionary Expenses which is proxy from real earnings management. Also using the CG score measurement.

The result of this research shown that corporate governance had partial impact to inhibit the practice of accrual earnings management, and corporate governance only have significant impact to Abnormal Discretionary Expenses (ACFO). In conclusion, this research proved corporate governance had negative impact in accrual earnings management and real earnings management practice.

Reference : 36 (2000-2018)

Key Word:

Accrual Earnings Management, Real Earnings Management, Corporate Governance, Discretionary Current Accruals, Corporate Governance.