ABSTRAK

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KECENDERUNGAN PRAKTIK MANAJEMEN LABA PADA *FAMILY BUSINESS* DAN *NON-FAMILY BUSINESS*
(xiii + 58 halaman: 1 gambar; 9 tabel; 2 lampiran)

Penelitian terdahulu membuktikan bahwa perusahaan keluarga lebih intensif melakukan manajemen laba dibandingkan perusahaan non-keluarga. Teori *socioemotional wealth* mengindikasikan bahwa perusahaan keluarga cenderung lebih memilih manajemen laba akrual karena manajemen laba riil berpotensi menurunkan nilai perusahaan dalam jangka panjang. Penelitian mengenai kecenderungan pilihan manajemen laba sepemahaman peneliti belum dilakukan di Indonesia, meskipun perusahaan di Indonesia pada umumnya adalah perusahaan keluarga. Penelitian ini dimaksudkan untuk menganalisis kecenderungan pemilihan strategi manajemen laba *family business* dan *non-family business* perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan regresi logistik untuk menganalisis kecenderungan praktik manajemen laba dari 1.008 observasi penelitian dalam kurun waktu 2017 sampai 2019. Hasil penelitian menunjukkan bahwa manajemen laba akrual lebih cenderung dilakukan *family business* dibandingkan *non-family business*. Akan tetapi dengan semakin besar ukuran perusahaan, *family business* terbatas melakukan manajemen laba akrual dan semakin beralih ke manajemen laba riil.

Kata kunci: *Family business, non-family business, size,* manajemen laba

Referensi: 61 (1991-2020)

ABSTRACT

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EARNINGS MANAGEMENT TRENDS WITHIN FAMILY BUSINESS AND NON-FAMILY BUSINESS
(xiii + 58 pages; 1 figure; 9 tables; 2 appendices)

Previous studies provide evidence that family businesses are more intensive in performing earnings management than non-family businesses. Socioemotional wealth theory indicates that family businesses are more likely to choose accrual earnings management because real earnings management tends to decrease firm value in the long run. As far as the author is concerned, research on the earnings management preference has not been conducted in Indonesia, although Indonesian companies are generally family firms. This study is intended to analyze the trends of earnings management strategies of family business and non-family business from companies listed on the Indonesia Stock Exchange. This study use logistic regression to analyze the trends of earnings management practices from 1,008 observations from 2017 to 2019. The results show that accrual earnings management tends to be performed by family business compared to non-family business. However, as the firm size grows bigger, family businesses are more restricted to exhibit accrual earnings management and start to shift towards real earnings management.

Keywords: *Family business, non-family business, size, earnings management*

Reference: 61 (1991-2020)