

Pengaruh ukuran KAP, spesialisasi, audit capacity stress, dan PPL terhadap manajemen laba akrual dan manipulasi aktivitas riil = The Effects of Accountant Firm size, specialization, audit capacity stress and Continuing Professional Education (CPE) on accruals and real earnings management

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Abstrak

Tujuan penelitian ini adalah untuk menguji pengaruh kualitas audit dengan variabel ukuran KAP, spesialisasi industri auditor, audit capacity stress, dan Pendidikan Profesi Lanjutan (PPL) terhadap manajemen laba akrual dan manipulasi aktivitas riil. Manajemen laba akrual diukur dengan menggunakan model Kothari et al. (2005) dan manajemen laba melalui manipulasi aktivitas riil diukur dengan menggunakan model Roychowdury (2006) yang dibagi menjadi tiga jenis: manipulasi penjualan, produksi berlebihan, dan pengurangan biaya-biaya diskresioner. Penelitian dilakukan pada 174 perusahaan nonkeuangan yang terdaftar di Bursa Efek Indonesia tahun 2007-2009.

Hasil penelitian menunjukkan bahwa KAP besar meningkatkan manajemen laba akrual, mampu mendeteksi manipulasi penjualan, dan tidak berpengaruh terhadap jenis manajemen laba riil lain. Auditor spesialis industri mampu membatasi manajemen laba akrual dan tidak berpengaruh terhadap manajemen laba riil. Audit capacity stress ditemukan mampu mengurangi manajemen laba riil melalui manipulasi produksi dan biaya diskresioner, memperbesar manipulasi penjualan, dan tidak berpengaruh terhadap manajemen laba akrual. Pendidikan Profesi Lanjutan (PPL) ditemukan tidak berpengaruh terhadap seluruh jenis manajemen laba.

.....The purpose of this research is to analyze the effects of audit quality with public accountant firm size, auditor industry specialization, audit capacity stress, and Continuing Professional Education (CPE) on accrual and real earnings management. Accrual earnings management is measured with Kothari et al. (2005) model and real earnings management is measured with Roychowdury (2006) model which divided by three proxies: sales manipulation, overproduction, and reduction of discretionary expenditures. The samples of this research are 174 nonfinancial companies listed on Indonesian Stock Exchange in 2007-2009 periods. The results show that big accountant firms maximize accruals earnings management, can detect sales manipulation, and have no impact on other types of earnings management. Industry specialist auditor can minimize accruals earnings management and has no impact on real earnings management. Audit capacity stress is found to minimize real earnings management with production manipulation and discretionary expenditures, maximize sales manipulation and it has no impact on accruals earnings management. Continuing Professional Education (CPE) is found to has no impact on all type of earnings management.