

## Analisis pengaruh efektivitas dewan komisaris terhadap praktik Real Earning Management = Analysis of the effect of board of directors effectiveness toward Real Earning Management Practices

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### Abstrak

Penelitian ini bertujuan untuk menginvestigasi pengaruh efektivitas Dewan Komisaris terhadap praktik Real Earning Management (REM) melalui aktivitas manipulasi penjualan, overproduksi, pengurangan biaya diskresioner, serta pengaruh efektivitas Dewan Komisaris terhadap keseluruhan metode yang diukur secara agregat melalui indeks REM. Penelitian ini mengambil sampel perusahaan non-financial yang terdaftar di Bursa Efek Indonesia untuk tahun 2009 dan 2010. Hasil penelitian menunjukkan bahwa efektivitas Dewan Komisaris tidak dapat membatasi REM yang dilakukan melalui aktivitas manipulasi penjualan, overproduksi, pengurangan biaya diskresioner, maupun terhadap indeks REM. Hal ini menunjukkan bahwa mekanisme Corporate Governance yang diperankan Dewan Komisaris di Indonesia belum cukup efektif untuk dapat mengendalikan dan mengawasi aktivitas REM.

.....The aims of this research are to investigate the effect of Board of Directors?(BoD) effectiveness toward Real Earning Management (REM) through sales manipulation, overproduction, and a reduction in discretionary expenses. Furthermore, it also examines the impact of the effectiveness of the BoD on overall methods which are aggregately measured through the REM Index. Samples used in this research are non-financial companies which are listed on the Indonesian Stock Exchange in the year of 2009 and 2010. The result shows that the effectiveness of the BoD can neither limit the REM which is conducted through activities including sales manipulation, overproduction, a reduction in discretionary expenses nor control the REM index. This shows that the Corporate Governance mechanism proxied by the BoD is not effective enough for controlling and monitoring the REM activities.