

## Analisis hubungan trade-off antara manajemen laba akrual dengan manajemen laba riil di Indonesia periode 2007-2010 = Analysis of trade-off between accrual earnings management and real earnings management in Indonesia period 2007-2010

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### Abstrak

Penelitian ini bertujuan untuk mengkaji hubungan trade-off antara manajemen laba riil dengan manajemen laba akrual pada perusahaan manufaktur di Indonesia. Penelitian ini menggunakan sampel suspect firms (perusahaan yang diduga melakukan manajemen laba) sebanyak 262 observasi. Dalam penelitian ini, diuji hubungan trade-off dengan menggunakan analisis biaya-biaya terkait dengan aktifitas tersebut, antara lain ketatnya pengawasan auditor, fleksibilitas akuntansi, status market leader, kesehatan keuangan perusahaan, kepemilikan institusional dan kepemilikan keluarga. Selain biaya-biaya tersebut, hubungan trade-off juga dianalisis dengan mempertimbangkan adanya perbedaan waktu pelaksanaan manajemen laba riil dan akrual. Hasil penelitian ini memberikan bukti empiris bahwa di Indonesia, manajemen laba riil dan manajemen laba akrual tidak memiliki hubungan trade-off baik dengan mempertimbangkan biaya-biayanya ataupun perbedaan waktu pelaksanaannya.

.....The main purpose of this research is to analyze whether there is trade-off between accrual-based and real earnings management in manufacturing firms in Indonesia . This research use suspect firms (firms who are suspected to engage in earnings management) as research sample with total observations 262 firm-years. In this research, trade-off between accrual and real earnings management is analyzed by costs related to both activities, which are scrutiny by auditor, flexibility within accounting system, market leader status, financial health, institutional ownership, and family ownership. Besides that, this research also analyzes the trade-off based on time difference when the two methods of earnings management are engaged. The result of this study is there is no trade-off between real earnings management and accrual earnings management in Indonesia, based on related costs and time difference.