

Hubungan corporate social responsibility dan corporate governance dengan manajemen laba = Association of corporate social responsibility and corporate governance with earnings management

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Abstrak

Tujuan dilakukannya penelitian ini adalah untuk menganalisis dan mengetahui bagaimana hubungan antara corporate social responsibility (CSR) dan corporate governance (CG) dengan manajemen laba. CG diukur dengan efektifitas dewan komisaris dan efektifitas komite audit. Manajemen laba diukur dengan manajemen laba akrual dan manajemen laba riil. Penelitian dilakukan dengan sampel perusahaan industri non keuangan sebanyak 206 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2011. Penelitian ini menunjukkan bahwa CSR memiliki hubungan tidak signifikan dengan manajemen laba akrual dan manajemen laba riil. Sedangkan efektifitas komite audit memiliki hubungan negatif signifikan dengan manajemen akrual, tetapi tidak ditemukan hubungan signifikan efektifitas dewan komisaris terhadap manajemen laba akrual. Selain itu, tidak ditemukan adanya hubungan antara efektifitas dewan komisaris dan komite audit dengan manajemen laba riil.

<hr>The objective of this research is to analyze and find how the association between Corporate Social Responsibility and Corporate Governance with Earnings Management. CG mechanism is measured by the effectiveness of board of commissioners and the effectiveness of audit committee. Earnings management is measured by accrual earnings management and real earnings management. This research uses 206 firms non financial industries are listed on the Indonesia Stock Exchange for the year 2011. This research finds that CSR has no significant association for both the accrual earnings management and real earnings management. However, effectiveness of audit committee have a significant negative relationship for the accrual earnings management, but no significant relationship found for the effectiveness of the board of commissioners with accrual earnings management. Then corporate governance has not significant for both the effectiveness of the board of commissioners and effectiveness of audit committee with real earnings management.