

# Pengaruh diversifikasi terhadap manajemen laba pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2008-2011 = The effect of diversification on earnings management in public listed company in Indonesian Stock Exchange for period 2008-2011

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## Abstrak

Penelitian ini bertujuan untuk melihat pengaruh diversifikasi terhadap manajemen laba akrual dan riil. Objek penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia selama 2008-2011. Manajemen laba akrual diestimasi dengan model Jones (1991) dan Kothari et al. (2005). Sedangkan manajemen laba riil menggunakan model Roychowdhury (2006) berbasis biaya produksi dan biaya diskresioner abnormal. Diversifikasi diukur dengan dummy segmen, indeks Herfindahl dan jumlah segmen. Hasil penelitian menunjukkan bahwa diversifikasi berhubungan negatif dengan manajemen laba akrual dan berhubungan positif dengan manajemen laba riil.

*The purpose of this research is to find the effect of diversification on accrual and real earnings management. This research is held in non-financial companies listed in Indonesian Stock Exchange for period 2008-2011. Accrual earnings management is estimated by Jones (1991) and Kothari et al. (2005) model. Moreover, real earnings management is estimated by Roychowdhury (2006) model based on abnormal production cost and discretionary expenses. Diversification is measured by dummy segment, Herfindahl index and number of segment. The result shows negative relationship between diversification and accrual earnings management. While, the positive relationship exists between diversification and real earnings management.*