

# Analisis pengaruh volatilitas laba dan manajemen laba riil dan akrual terhadap kebijakan investasi = The impact analysis of earning volatility and earning management through real activities and accrual manipulation toward investment policy

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Abstrak

## **ABSTRAK**

Penelitian ini menganalisis pengaruh volatilitas laba yang dimiliki oleh perusahaan terhadap praktek manajemen laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2007-2010 dengan menggunakan 102 perusahaan sampel sehingga total observasi berjumlah 408 observasi. Hasil penelitian menunjukkan bahwa volatilitas laba berpengaruh secara positif terhadap praktek manajemen laba, yaitu manajemen laba riil melalui manipulasi biaya produksi. Selain itu, volatilitas laba yang tinggi berpengaruh positif lebih besar terhadap praktek manajemen laba riil dibandingkan manajemen laba akrual. Penelitian ini juga menganalisis pengaruh praktek manajemen laba yang dilakukan perusahaan tersebut terhadap kebijakan over/ under investment perusahaan.

Hasil penelitian menunjukkan bahwa praktek manajemen laba akrual berhubungan positif dengan adanya kebijakan over/ under investment perusahaan. Penelitian ini juga membuktikan bahwa manajemen laba akrual memberikan pengaruh positif lebih besar pada kebijakan over/ under investment perusahaan dibandingkan dengan jenis manajemen laba riil.

## **ABSTRACT**

This research discusses about the analysis of the impact of earning volatility toward the practice of earning management through real activities and accrual manipulation on the manufacture sector company listed on the Indonesia Stock Exchange in 2007-2010 by using 102 companies as samples, result in 408 total observations. The result shows that earning volatility has a positive relationship with the practice of real activities earning management through production cost manipulation. Then, the earning volatility has bigger positive relationship with the earning management through real activities than earning management through accruals. This research also discusses the impact analysis of earning management toward the over/ under investment policy of the company.

The result shows that only earning management through accruals has positive relationship with over/under investment policy. This research also shows that earning management through accruals has bigger positive relationship with the over/ under investment policy than earning management through real activities.