

## Pengaruh efektivitas sistem pengendalian internal terhadap manajemen laba = The effect of internal control system effectiveness to earnings management

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### Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh efektivitas sistem pengendalian internal terhadap manajemen laba. Efektivitas sistem pengendalian internal diukur melalui penilaian atas elemen pengendalian internal menurut COSO, sedangkan manajemen laba diukur melalui akrual diskresioner dengan metode yang dikembangkan oleh Kothari et al. (2005). Pengujian hipotesis dilakukan melalui model regresi data panel dengan menggunakan metode efek tetap terhadap 228 perusahaan sampel yang terdaftar di Bursa Efek Indonesia selama tahun 2010 hingga tahun 2012. Hasil penelitian menyimpulkan bahwa perusahaan yang memiliki efektivitas sistem pengendalian internal yang tinggi cenderung memiliki tingkat manajemen laba yang rendah. Selain itu, hasil penelitian ini juga menghasilkan kesimpulan bahwa perusahaan yang memiliki penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan yang baik dalam sistem pengendalian internal cenderung memiliki tingkat manajemen laba yang rendah.

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<b>ABSTRACT</b><br>

This research aims to provide empirical evidence regarding the effect of internal control system effectiveness on earnings management in companies. Internal control system effectiveness is measured by effectiveness score based on the COSO's internal control elements, while the earnings management is measured by discretionary accruals which was developed by Kothari et al. (2005). The hypothesis is examined using panel data regression with fixed effect method to sample of 228 companies which listed in Indonesian Stock Exchange during 2010 to 2012. The result of this research concludes that companies with higher internal control system effectiveness could gain lower earnings management practice. Furthermore, the result of this research concludes that companies with better risk assessment, control activities, information and communication, and monitoring in their internal control system could gain lower earnings management practice.; This research aims to provide empirical evidence regarding the effect of internal control system effectiveness on earnings management in companies. Internal control system effectiveness is measured by effectiveness score based on the COSO's internal control elements, while the earnings management is measured by discretionary accruals which was developed by Kothari et al. (2005). The

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