

Pengaruh manajemen laba dan kepemilikan keluarga terhadap upcoming years return perusahaan IPO & SEO dan peran moderasi dari efektivitas monitoring dalam tata kelola = The effect of earnings management and family ownership toward upcoming years return in IPO and SEO firm and the moderation of the effectiveness monitoring in good corporate governance

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20390342&lokasi=lokal>

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Abstrak

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

Penelitian ini bertujuan untuk menguji perbedaan tingkat manajemen laba sebelum dan setelah IPO dan SEO, pengaruh manajemen laba pada tahun IPO dan SEO terhadap upcoming years return, pengaruh kepemilikan keluarga terhadap manajemen laba. Penelitian ini juga melihat peran moderasi dari efektivitas monitoring dalam tata kelola dalam hubungan manajemen laba serta kepemilikan keluarga terhadap upcoming years return pada perusahaan IPO dan SEO. Metode yang digunakan dalam menguji penelitian ini adalah uji beda menggunakan paired t-test dan regresi cross-sectional. Sampel penelitian ini merupakan perusahaan industri non keuangan, real estate, property, dan hotel dari tahun 2005 sampai 2012 dengan jumlah 96 untuk perusahaan IPO dan 64 untuk perusahaan SEO. Hasil dalam penelitian ini menunjukkan bahwa perusahaan IPO dan SEO berperilaku oportunistik dalam manajemen laba akrual. Perusahaan IPO dan SEO diindikasikan melakukan shifting dari manajemen laba akrual menjadi riil setelah SEO. Hasil penelitian membuktikan bahwa manajemen laba berpengaruh negatif terhadap upcoming years return, hasil berbeda dari perusahaan SEO yang tidak berpengaruh. Selain itu hasil penelitian menemukan bahwa kepemilikan keluarga memilih manajemen laba riil dan akrual pada perusahaan IPO dan manajemen laba riil pada perusahaan SEO. Hasil penelitian tidak berhasil menemukan pengaruh kepemilikan keluarga terhadap upcoming years return. Pada perusahaan IPO peran dewan komisaris berhasil memperlemah hubungan manajemen laba riil terhadap upcoming years return. SEO yang membuktikan peran moderasi efektivitas komite audit dalam memperlemah hubungan manajemen laba riil terhadap upcoming years return dan efektivitas monitoring berhasil memperkuat hubungan kepemilikan keluarga terhadap upcoming years return.

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<b>ABSTRACT</b><br>

This study examines differences in the level of earnings management before and after the IPO and SEO, the effect of earnings management in the IPO and SEO to upcoming years return, the influence of family ownership on earnings management. The study also looked at the role of moderation in monitoring the

effectiveness of governance in relation to earnings management and family ownership on upcoming years return on the company's IPO and the SEO. The method used in this research is to test different test using paired t-test and crosssectional regression. The study sample was non financial industry, real estate, hotels and property firm from 2005 until 2012, there were 96 and 64 for the company's IPO and SEO firms. The results of this study indicate that the company's IPO and SEO behave opportunistic accruals in earnings management. IPO and SEO Company indicated undertake shifting of accruals into real earnings management after the SEO. The results of the study prove that earnings management negatively affect the upcoming years return, the result is different from SEO companies that had no effect. In addition, the results of the study found that family ownership chose real earnings management and accruals on the company's IPO and real earnings management at SEO company. The results of the study failed to find the effect of family ownership on the upcoming years return. At the company's successful IPO weaken the role of the board of commissioners of real earnings management relations upcoming years to return. SEO that prove the effectiveness of the audit committee's role in moderating the relationship weakens real earnings management to return upcoming years and successfully monitoring the effectiveness of strengthening ties to the upcoming years of family ownership return.;This study examines differences in the level of earnings management before and after the IPO and SEO, the effect of earnings management in the IPO and SEO to upcoming years return, the influence of family ownership on earnings management. The study also looked at the role of moderation in monitoring the effectiveness of governance in relation to earnings management and family ownership on upcoming years return on the company's IPO and the SEO. The method used in this research is to test different test using paired t-test and crosssectional regression. The study sample was non financial industry, real estate, hotels and property firm from 2005 until 2012, there were 96 and 64 for the company's IPO and SEO firms. The results of this study indicate that the company's IPO and SEO behave opportunistic accruals in earnings management. IPO and SEO Company indicated undertake shifting of accruals into real earnings management after the SEO. The results of the study prove that earnings management negatively affect the upcoming years return, the result is different from SEO companies that had no effect. In addition, the results of the study found that family ownership chose real earnings management and accruals on the company's IPO and real earnings management at SEO company. The results of the study failed to find the effect of family ownership on the upcoming years return. At the company's successful IPO weaken the role of the board of commissioners of real earnings management relations upcoming years to return. SEO that prove the effectiveness of the audit committee's role in moderating the relationship weakens real earnings management to return upcoming years and successfully monitoring the effectiveness of strengthening ties to the upcoming years of family

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