

Analisis perbandingan model pengukuran manajemen laba = Comparative analysis of earnings management measurement model

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Abstrak

[Penelitian ini bertujuan untuk mengetahui model pengukuran manajemen laba yang lebih baik antara model pengukuran modified Jones (Dechow et al., 1995); performance matched (Kothari et al., 2005) dan revenue (Stubben, 2010). Pengujian atas model pengukuran dilakukan berdasarkan persentase dari hasil regresi model pengukuran tersebut berdasarkan nilai signifikansi serentak (F-Stat), koefisien determinasi (adjusted R2), nilai signifikansi variabel independen, dan kesesuaian arah koefisien dari tiap variabel independen pengujian. Penelitian ini menggunakan 2862 sampel perusahaan yang terdaftar dalam Bursa Efek Indonesia, yang terbagi kedalam 8 kategori industri, dengan periode penelitian dimulai dari tahun 2002-2012. Hasil dari penelitian menunjukkan bahwa model revenue (Stubben, 2010) sebagai model pengukuran manajemen laba, mampu mengungguli model pengukuran modified Jones (Dechow et al., 1995) dan model performance matched (Kothari et al., 2005). This study aims to examine which measurement model of earnings management that perform better, which are modified Jones (Dechow et al., 1995), performance matched (Kothari et al., 2005), and revenue (Stubben, 2010). The measurement models were tested by calculating the percentage level from regression using F-Stat, coefficient of determination (adjusted R2), significance of independent variables, and the suitability of the direction for each independent variables that been tested. This research use 2.858 sample of company that listed on Bursa Efek Indonesia, consist of 8 industry category, with the research period of 2002-2012. The result of this research shows that the revenue model (Stubben, 2010) perform better than the other models of modified Jones (Dechow et al., 1995) and performance matched (Kothari et al., 2005)., This study aims to examine which measurement model of earnings management that perform better, which are modified Jones (Dechow et al., 1995), performance matched (Kothari et al., 2005), and revenue (Stubben, 2010). The measurement models were tested by calculating the percentage level from regression using F-Stat, coefficient of determination (adjusted R2), significance of independent variables, and the suitability of the direction for each independent variables that been tested. This research use 2.858 sample of company that listed on Bursa Efek Indonesia, consist of 8 industry category, with the research period of 2002-2012. The result of this research shows that the revenue model (Stubben, 2010) perform better than the other models of modified Jones (Dechow et al., 1995) and performance matched (Kothari et al., 2005).

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