

Pengaruh kepemilikan keluarga dan ifrs terhadap kualitas laba = The effect of family ownership and ifrs on earnings quality / Dery Elly Cynthia Putri

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Abstrak

[Penelitian ini merupakan studi empiris pada seluruh perusahaan non keuangan di Indonesia yang terdaftar di Bursa Efek Indonesia tahun 2008-2012 dengan 230 perusahaan dan total observasi 1150 sampel. Penelitian ini meneliti pengaruh kepemilikan keluarga dan IFRS terhadap kualitas laba. Selain itu, penelitian ini juga menguji pengaruh IFRS terhadap hubungan antara kepemilikan keluarga dengan kualitas laba. Hasil pengujian menunjukkan bahwa kepemilikan keluarga tidak berpengaruh terhadap nilai prediksi laba. Tetapi, kepemilikan keluarga berpengaruh dalam menurunkan manajemen laba. Lebih lanjut lagi, dengan adanya penerapan IFRS terbukti dapat memperkuat hubungan positif kepemilikan keluarga terhadap netralitas laba yang diprosikan dengan akrual diskresioner.; This study is an empirical study on non-financial listed firms in Indonesia Stock Exchange with some years of observations, 2008-2012. The total sampels of this study are 230 companies with total observations 1150 sampels. This study examines the influence between family ownership and IFRS on earnings quality. In addition, this study tested the effect of IFRS as a moderating variabel on the relationship between the family ownership and earnings quality. We find that there is no significant influence between family ownership and predictive value. However, we find that family ownership has significant influence on lowering earnings management. Furthermore, the implementation of FRS is proven to strengthen the positive relationship between family ownership and earnings quality., This study is an empirical study on non-financial listed firms in Indonesia Stock Exchange with some years of observations, 2008-2012. The total sampels of this study are 230 companies with total observations 1150 sampels. This study examines the influence between family ownership and IFRS on earnings quality. In addition, this study tested the effect of IFRS as a moderating variabel on the relationship between the family ownership and earnings quality. We find that there is no significant influence between family ownership and predictive value. However, we find that family ownership has significant influence on lowering earnings management. Furthermore, the implementation of FRS is proven to strengthen the positive relationship between family ownership and earnings quality.]