

# Manajemen laba menggunakan classification shifting dan kualitas audit = Earnings management using classification shifting and audit quality / Debbianita

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## Abstrak

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

Tujuan dari penelitian ini adalah untuk mengetahui adanya manajemen laba melalui classification shifting dengan cara menggeser klasifikasi core expenses ke operasi yang dihentikan atau special items untuk meningkatkan core earnings. Selain itu, penelitian ini juga memprediksi bahwa kualitas audit yang diprosikan dengan ukuran KAP (KAP big 4 atau non-big 4) dapat mengurangi manajemen laba melalui classification shifting.

Yang menjadi sampel penelitian ini adalah perusahaan-perusahaan yang terdaftar di negara Singapura, Malaysia, Indonesia, dan Filipina. Sampel yang digunakan berjumlah 1551 observasi pada tahun 2012.

Hasil penelitian menunjukkan bahwa tidak ditemukan adanya classification shifting melalui operasi yang dihentikan dan special items. Konsisten dengan temuan ini, kualitas audit juga tidak dapat mengurangi terjadinya classification shifting tersebut.

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<b>ABSTRACT</b><br>

This research aims to detect earnings management through classification shifting by classifying core expenses as discontinued operation or special items to increase core earnings. This research also predict that Audit Quality (KAP big 4 or non-big 4) can mitigate earnings management through classification shifting.

Samples of this research are obtained using purposive sampling from all companies listed in the capital markets of Singapore, Malaysia, Indonesia, and Philippines. Final samples are 1551 observations for the year 2012.

Results showed that there no classification shifting through discontinued operations and special items. Audit Quality is found to be unable to mitigate earnings management through classification shifting., This research aims to detect earnings management through classification

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