

Analisis pengaruh earnings management terhadap stock return dengan kualitas audit dan efektivitas komite audit sebagai variabel moderasi = The effect of earnings management on stock return with audit quality and the effectiveness of audit committee as moderating variables

Aisyah Istiqomah, author

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Abstrak

[ABSTRAK
 Penelitian ini bertujuan untuk menganalisis pengaruh earnings management terhadap

stock return dengan kualitas audit dan efektivitas komite audit sebagai variabel pemoderasi. Earnings Management diukur menggunakan akrual diskresioner dengan menggunakan model Modified Jones. Stock Return diukur dengan menggunakan imbal hasil saham kumulatif. Kualitas audit diproksikan dengan variabel dummy Big 4 atau non Big 4 dan efektivitas komite audit diproksikan dengan menggunakan jumlah rapat yang dilakukan dalam satu tahun. Penelitian ini dilakukan dengan menggunakan sampel perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia untuk periode 2012-2014 dengan menggunakan metode purposive sampling. Dalam penelitian ini diuji mengenai bagaimana hubungan antara earnings management dan stock return, dan bagaimana pengaruh kualitas audit dan efektivitas komite audit terhadap hubungan tersebut. Hasil penelitian ini menunjukkan bahwa earnings management memiliki hubungan negatif signifikan dengan stock return. Sedangkan hasil pengujian variabel pemoderasi menunjukkan bahwa kualitas audit mampu memoderasi hubungan earnings management dan stock return dengan memperlemah hubungan negatif, begitu pula dengan efektivitas komite audit memoderasi dengan memperlemah hubungan negatif.; <hr>

ABSTRACT This study aimed to analyze the influence of earnings management in stock return with audit quality and effectiveness audit committee as a moderating variabel.

Earnings management as measured by discretionary accruals estimated using the cross-sectional Modified Jones model. Audit quality is measured by dummy variabel audit firm size, Big 4 or non Big 4. Effectiveness audit committee is measured by number of meeting audit committee in one year. Sampel of this study is manufacturing companies listed on the Indonesia Stock Exchange in 2012-2014 by using purposive sampling method. In this study examine how influence of earnings management on stock return, and how audit quality and effectiveness audit committee can moderate influence of earnings management on stock return. The result of this study showed that earnings management negatively affect stock return. Audit quality and the effectiveness of audit committee can moderate with weaken the relationship negatively earnings management with stock return.; This study aimed to analyze the influence of earnings management in stock return with audit quality and effectiveness audit committee as a moderating variabel.

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