

Uji empiris praktik manajemen laba pada perusahaan delisting: studi pada perusahaan delisting di Bursa Efek Indonesia periode 2004-2015 = Empirical test in earnings management practice on delisting firms: study on delisting firms in Indonesia Stock Exchange for period 2004-2015

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Abstrak

Penelitian ini membahas mengenai praktik manajemen laba pada perusahaan delisting di Bursa Efek Indonesia periode 2004-2015. Dalam penelitian ini, peneliti menganalisis praktik manajemen laba pada perusahaan involuntarily delisting sebelum perusahaan delisting dan perbedaan akrual diskresioner antara perusahaan involuntarily delisting dan voluntary delisting. Penelitian ini menggunakan pendekatan kuantitatif, menggunakan analisis regresi berganda. Studi ini menemukan bahwa terdapat praktik manajemen laba pada perusahaan involuntarily delisting pada satu tahun dan dua tahun sebelum delisting dan terdapat perbedaan discretionary accruals antara perusahaan involuntarily delisting dan voluntary delisting.

.....This study discusses earnings management practices on delisting firms at Indonesia Stock Exchange for period 2004-2015. In this study, researchers analyzed earnings management practices on involuntarily delisting firms before delisting and discretionary accruals differences between involuntarily delisting firms and voluntary delisting firms. This study uses a quantitative approach, using multiple regression analysis. This study shows that there are earnings management practices at involuntarily delisting firms at one year and two years before delisting and there are differences in discretionary accruals between involuntarily delisting firms and the voluntary delisting firms.