

Analisis pengaruh corporate governance terhadap praktik earnings management di sekitar pelaksanaan right issue: studi pada perusahaan terdaftar di Bursa Efek Indonesia yang melakukan right issue periode 2008-2015 = Analysis the effect of corporate governace on earnings management around the exercise of right issue: studies on companies that make an exercise of right issue in indonesia stock exchange or IDX in the period 2008-2015

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Abstrak

Penelitian ini bertujuan untuk menganalisis bagaimana pengaruh corporate governance proporsi komisaris independen, ukuran dewan komisaris, kepemilikan manajerial, kepemilikan institusional, kualitas auditor publik, dan debt to equity ratio terhadap praktik earnings management di sekitar pelaksanaan right issue. Penelitian ini menggunakan data cross sectional dengan sampel penelitian berjumlah 56 perusahaan non-financial yang melakukan right issue pada periode 2008-2015 dengan menggunakan regresi berganda. Hasil penelitian menunjukkan bahwa variabel corporate governance yaitu debt to equity ratio memiliki pengaruh signifikan terhadap earnings management di sekitar pelaksanaan right issue. Sedangkan variabel corporate governance lainnya memiliki pengaruh yang tidak signifikan terhadap earnings management di sekitar pelaksanaan right issue.

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This study aims to analyze the effect of corporate governance percent of outside commisioner, commisioner size, managerial ownership, institutional ownership, quality of public auditor, and debt to equity ratio on earnings management around the exercise of right issue. This study used data with a cross sectional sample of 56 from non financial sectors of the period 2008 2015 using multiple regression. The results showed that one of corporate governance variable debt to equity ratio have significant effect on earnings management around the exercise of right issue. Whereas, the other corporate governance variables have no significant effect on earnings management around the exercise of right issue.