

Analisis perbedaan kualitas laba perusahaan syariah compliant dan non syariah compliant serta peran periode krisis sebagai variabel moderasi = The difference between quality of earnings in syariah compliant and non syariah compliant companies and the role of crisis period as moderating variable

Mahdiah Aulia, author

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisa perbedaan kualitas laba perusahaan syariah compliant dan non syariah compliant di Indonesia. Penelitian ini juga menguji peran periode krisis sebagai variabel moderasi yang mempengaruhi hubungan kategorisasi perusahaan tersebut dengan kualitas labanya. Dengan menggunakan 970 observasi yang terdiri atas 194 perusahaan dengan periode 2008-2012, ditemukan bukti bahwa kualitas laba perusahaan syariah compliant lebih tinggi secara signifikan dibandingkan perusahaan non syariah compliant. Periode krisis terbukti mempengaruhi hubungan kategorisasi perusahaan dengan kualitas labanya, dimana periode krisis memperkecil perbedaan kualitas laba perusahaan syariah compliant dan non syariah compliant di Indonesia.

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ABSTRACT

This study is aimed to investigate the difference between quality of earnings in syariah compliant and non syariah compliant firms in Indonesia. This study is also aimed to examine the role of crisis period as the moderating variable that influence the relationship between each firms categorization and their quality of earnings. Using 970 observations consisted of 194 firms in 2008-2012, it is found that the quality of earnings in syariah compliant firms are significantly higher than in non syariah compliant firms. Furthermore, crisis period is proven significantly influence the relationship between firms categorization and the quality of earnings; the difference between quality of earnings in syariah compliant and non syariah compliant firms become smaller in crisis period.