

Pengaruh kepemilikan keluarga terhadap manajemen laba dengan efektivitas dewan komisaris dan kualitas audit sebagai variabel pemoderasi = The effect of family ownership on earnings management with board of commissioner effectiveness and audit quality as moderating variables

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Abstrak

Tujuan dari penelitian ini adalah untuk menguji pengaruh kepemilikan keluarga, efektivitas dewan komisaris, kualitas audit terhadap manajemen laba serta pengaruh efektivitas dewan komisaris dan kualitas audit terhadap kepemilikan keluarga ke earnings management. Sampel yang digunakan sebanyak 389 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia selama tahun 2013. Hasil penelitian ini menunjukkan bahwa kepemilikan keluarga, efektivitas dewan komisaris, dan kualitas audit tidak berpengaruh terhadap manajemen laba. Dewan komisaris dan kualitas audit tidak terbukti dapat memoderasi pengaruh kepemilikan keluarga terhadap manajemen laba.

.....This research aims to examine the effect of family ownership, board of commissioner effectiveness, and audit quality on earnings management and effectivity of board commissioner and audit quality as moderating variable to the effect of family ownership on earnings management. This research uses 3 variables to measure corporate governance family ownership, effectivity of board commissioner and audit quality. The sample of this research are 389 non financial firms listed on Indonesia Stock Exchange for period 2013. The result of this research shows that family ownership, board of commissioner effectieness, and audit quality has no effect on earnings management. Board of commissioner effectiveness and audit quality do not have significant moderating effect on the effect of family ownership on earnings management.