

# Analisis Hubungan Manajemen Laba Terhadap Opini Audit - Going Concern: Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2016 = Analysis of Earnings Management Relationship to Audit Opinion-Going Concern: Study in Manufacturing Companies Listed in Indonesia Stock Exchange Periode 2012-2016

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## Abstrak

Penelitian ini bertujuan untuk meneliti hubungan manajemen laba terhadap opini audit-going concern pada perusahaan manufaktur yang terdaftar di Bursa Edek Indonesia periode 2012-2016 dengan pengambilan sampel menggunakan metode purposive sampling. Jumlah sampel penelitian yang terpilih sebanyak 535 perusahaan. Variabel independen yakni manajemen laba dihitung berdasarkan akrual dan riil. Manajemen laba akrual diproksikan berdasarkan besarnya beban diskresioner sesuai dengan Kothari Model (2005), sedangkan manajemen laba riil diproksikan dengan Roychowdhury Model (2006) dengan memperhitungkan abnormal cash flow from operation, abnormal production cost dan abnormal discretionary expenses. Variabel dependen adalah opini audit-going concern yang merupakan variabel dummy, bernilai 1 jika sampel penelitian memperoleh opini audit qualified, adverse, disclaimer dan unqualified audit opinion with emphasis of matter related to going concern., selainnya itu bernilai 0. Berdasarkan hasil penelitian, ditemukan bahwa variabel independen yang memiliki hubungan signifikan positif adalah manajemen laba akrual dan manajemen riil melalui abnormal production cost, sedangkan variabel yang berhubungan signifikan negatif yakni manajemen riil melalui abnormal cash flow from operation. Namun, untuk variabel manajemen riil melalui abnormal discretionary expenses tidak ditemukan adanya hubungan dengan opini audit-going concern.

.....This study aims to examine the relationship of earnings management to audit opinion-going concern on manufacturing companies listed in Indonesia Stock Exchange period 2012-2016 with using purposive sampling method. The number of selected samples are 535 companies. The independent variable of earnings management is calculated based on accrual and real. Accrual earning management is proxied based on the amount of discretionary expenses in accordance with Kothari Model (2005), while the real earnings management is proxied with Roychowdhury Model (2006) with abnormal cash flow from operation, abnormal production cost and abnormal discretionary expenses. Dependent variable is audit opinion-going concern which is dummy variable, value 1 if sample of research get qualified opinion opinion, adverse, disclaimer and unqualified audit opinion with emphasis of matter related to going concern, besides it is value 0. Based on result, the independent variables that have a significantly positive are the accrual earnings management and real earning management through abnormal production cost, while the variables that are significantly negative is real earnings management through the abnormal cash flow from operation. However, for real earnings management variable through abnormal discretionary expenses, no correlation found related to audit opinion-going concern