

Studi tentang Pengaruh Peranan Analis Keuangan terhadap Manajemen Laba = The Study of the Effect of Financial Analysts' Role on Earnings Management

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Abstrak

Studi ini bertujuan untuk membahas pengaruh peranan analis keuangan terhadap manajemen laba berdasarkan penelitian-penelitian dalam 10 tahun terakhir. Metode pencarian penelitian dilakukan dengan memasukkan kata kunci analyst coverage, analyst forecast, dan earnings management di Perpustakaan Universitas Indonesia online. Penelitian yang digunakan memiliki peringkat Q1, Q2, Q3 atau Q4, sesuai dengan peringkat di Scimago Journal & Country Rank. Kemudian, penelitian dikelompokkan berdasarkan hasil dan negara yang menjadi latar penelitian. Pertama, pengelompokkan penelitian berdasarkan hasil menunjukkan bahwa 50% penelitian membuktikan bahwa peranan analis keuangan menurunkan manajemen laba, 25% membuktikan bahwa peranan analis keuangan meningkatkan manajemen laba, 15% membuktikan bahwa peranan analis keuangan memiliki lebih dari satu pengaruh terhadap manajemen laba, dan 10% menunjukkan bahwa peranan analis keuangan tidak memiliki pengaruh terhadap manajemen laba. Kedua, pengelompokkan penelitian berdasarkan negara menunjukkan bahwa penelitian paling banyak dilakukan di Amerika Serikat. Jumlah penelitian di Amerika Serikat yang membuktikan bahwa peranan analis keuangan mengurangi manajemen laba sama dengan jumlah penelitian yang membuktikan bahwa peranan analis keuangan meningkatkan manajemen laba. Pengelompokkan penelitian di Cina, Prancis, dan Brazil menunjukkan bahwa terdapat lebih banyak penelitian yang menyatakan bahwa peranan analis keuangan mengurangi manajemen laba. Sedangkan, penelitian di Inggris dan Australia membuktikan bahwa peranan analis keuangan tidak memiliki pengaruh terhadap manajemen laba. Secara umum, hasil studi ini membuktikan bahwa peranan analis keuangan, melalui analyst coverage, mengurangi manajemen laba, khususnya manajemen laba akrual. Namun, tetap perlu diketahui bahwa analyst forecast dapat menjadi tekanan yang mendorong perusahaan untuk meningkatkan manajemen laba.....

The purpose of this study is to discuss the effect of financial analysts' role on earnings management. It is done by examining earlier literatures from the past 10 years. The methodology used to find the literatures is by entering the keywords analyst coverage, analyst forecast and earnings management on the online library of Universitas Indonesia. Each literature has a rank of either Q1, Q2, Q3 or Q4, based on its respective journal's rank on Scimago Journal & Country Rank. The literatures are then classified based on their results and sample country. Firstly, classification based on results showed that 50% of the literatures proved that the role of financial analysts reduces earnings management. Another 25% of the literatures proved that the role of financial analysts increases earnings management. Another 15% of the literatures proved that the role of financial analysts has more than one effect on earnings management. The remaining 10% of the literatures proved that the role of financial analysts has no effect on earnings management. Secondly, country classification showed that the topic is most popular in the United States, with an equal amount of literatures proving that the role of financial analysts reduces earnings management and that the role of financial analysts increases earnings management. The classification in China, Brazil and France showed that there are more literatures, which prove that the role of financial analysts reduces earnings management. On the other hand, the classification

in the United Kingdom and Australia showed that the role of financial analysts has no effect on earnings management. So, the overall result of this study concluded that the role of financial analysts, through analyst coverage, reduces earnings management, especially the accruals. However, it is worth noting that analyst's forecast can be a pressure to the management, which may encourage the increase of earnings management.