

# Analisis Pengaruh Kualitas Audit, Efektivitas Dewan Komisaris dan Efektivitas Komite Audit terhadap Manajemen Laba pada Emiten Manufaktur = Analysis of the Influence of Audit Quality, Effectiveness of Board of Directors and Audit Committee on Earnings Management in Listed Manufacturing Companies

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## Abstrak

Penelitian ini meneliti pengaruh kualitas audit, efektivitas dewan komisaris dan komite audit terhadap manajemen laba pada emiten manufaktur antara periode 2009 hingga 2012 dengan ukuran perusahaan, leverage dan struktur kepemilikan sebagai variabel kontrol. Variabel dependen manajemen laba pada penelitian ini dibagi ke dalam dua yaitu manajemen laba akrual dan manajemen laba riil. Variabel independen kualitas audit diukur menggunakan hasil pemeriksaan PPAJP Kementerian Keuangan Republik Indonesia yang akan memberikan gambaran yang lebih baik mengenai kualitas audit. Variabel independen efektivitas dewan komisaris dan komite audit diukur berdasarkan daftar pertanyaan untuk mencari efektivitas keduanya berdasarkan informasi yang terdapat pada laporan tahunan. Hasil penelitian menunjukkan bahwa efektivitas dewan komisaris dan komite audit berpengaruh negatif signifikan terhadap manajemen laba akrual maupun manajemen laba riil. Kualitas audit terbukti memiliki pengaruh negatif signifikan terhadap manajemen laba akrual, namun berpengaruh positif signifikan terhadap manajemen laba riil. Hasil ini mengindikasikan bahwa pengawasan yang baik mampu menekan terjadinya manajemen laba.

.....This study researched the influence of audit quality, effectiveness of board of directors and audit committee on earnings management in listed manufacturing companies from 2009 through 2012 with company size, leverage and ownership structure as control variables. The dependent variables, earnings management, in this study were divided into two categories which are accrual earnings management and real earnings management. The independent variable of audit quality was measured using review of PPAJP Kementerian Keuangan Republik Indonesia which considered giving better picture of audit quality. The independent variables of the effectiveness of board of directors and audit committee were measured using questionnaire based on annual reports information. The results showed that the effectiveness of board of directors and audit committee have a negative significant influence to accrual earnings management and real earnings management. Audit quality is proven to have a negative significant to accrual earnings management, while it has a positive significant influence to real earnings management. This result implies that proper supervision could prevent earnings management.