

# Pengaruh Praktik Manajemen Laba terhadap Borrowing Capacity Perusahaan melalui Reputasi perusahaan = The Effect of Earnings Management Practice on Corporate Borrowing Capacity Through Corporate Reputation

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## Abstrak

Penelitian ini dilakukan untuk mengetahui hubungan praktik manajemen laba terhadap borrowing capacity perusahaan melalui reputasi perusahaan. Praktik manajemen laba diukur dengan discretionary accruals berdasarkan model Jones yang dimodifikasi. Reputasi perusahaan diukur dengan corporate image award yang diterbitkan oleh Frontier Consulting Group. Borrowing capacity perusahaan diukur dengan perubahan utang bank terhadap total aset. Hipotesis diuji dengan menggunakan analisis regresi berganda dan melalui two staged ordinary least square dengan 65 observasi dari perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2012 dan 2013. Hasil penelitian memberikan bukti empiris bahwa praktik manajemen laba memiliki hubungan negatif yang signifikan dengan reputasi perusahaan, sedangkan reputasi perusahaan memiliki hubungan positif yang signifikan dengan borrowing capacity perusahaan. Hasil penelitian ini juga menunjukkan bahwa ada hubungan yang signifikan positif antara praktik manajemen laba dan borrowing capacity sementara ada hubungan yang signifikan positif antara reputasi perusahaan diestimasi dengan praktik manajemen laba terhadap borrowing capacity.

.....This research is conducted to determine the association of the earnings management practice with corporate borrowing capacity through the corporate reputation. The earnings management practice is measured by discretionary accruals based on modified Jones model. The corporate reputation is measured by corporate image award published by Frontier Consulting Group. The corporate borrowing capacity is measured by the change of bank debt to total assets. Hypotheses are tested using multiple regression analysis and two staged ordinary least square with 65 observations of listed companies in Indonesia Stock Exchange in 2012 and 2013. The results of the research give empiric evidence that earnings management practice have a significant negative association with corporate reputation, while corporate reputation have a significant positive association with corporate borrowing capacity. The result of this research also shows that there is a positive significant association between earnings management practice and borrowing capacity while there is a positive significant association between corporate reputation estimated by earnings management practice towards borrowing capacity.