

ANALISIS FAKTOR-FAKTOR YANG BERPENGARUH

TERHADAP MANAJEMEN LABA

Yuli Rinal Maulia¹, Yunilma², Ethika³

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bungahatta

Email : yulirinamaulia@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris tentang analisis faktor-faktor yang berpengaruh terhadap manajemen laba. adapun faktor-faktor dalam penelitian ini adalah dewan direksi wanita, dewan komisaris wanita, pergantian CEO, *leverage*, pertumbuhan perusahaan, dan reputasi auditor. *Discretionary accrual* digunakan sebagai proksi manajemen laba. Sampel dalam penelitian ini adalah 46 perusahaan manufaktur yang terdaftar di BEI, yang dipilih menggunakan *purposive sampling* tahun 2014-2018. Data dianalisis menggunakan regresi linier berganda.

Berdasarkan hasil pengujian disimpulkan bahwa dewan direksi wanita dan dewan komisaris wanita tidak berpengaruh terhadap manajemen laba, sedangkan pergantian CEO, *leverage*, dan reputasi auditor berpengaruh negatif terhadap manajemen laba. Berbeda dengan pertumbuhan perusahaan yang berpengaruh positif terhadap manajemen laba.

Kata kunci : manajemen laba, dewan direksi wanita , dewan komisaris wanita, pergantian CEO, *leverage*, pertumbuhan perusahaan, dan reputasi auditor.

ANALYSIS OF FACTORS THAT INFLUENCE ON EARNINGS MANAGEMENT

Yuli Rinal Maulia¹, Yunilma², Ethika³

¹Department of Accounting, Faculty of Economics and Business, Bung Hatta University

Email : yulirinamaulia@gmail.com

ABSTRACT

This study aims to prove empirically about the analysis of factors that influence the earnings management. The factors in this study are female board of directors, female board of commissioners, CEO turnover, leverage, company growth, and auditor reputation. Discretionary accruals are used as proxy for earnings management. The sample in this study were 46 manufacturing companies listed on the IDX, which were selected using purposive sampling in 2014-2018. Data were analyzed using multiple linear regression.

Based on the test results it was concluded that the female board of directors and the female board of commissioners had no effect on earnings management, while CEO turnover, leverage, and auditor reputation negatively affected earnings management. In contrast to the growth of companies that have a positive effect on earnings management.

Keywords : *Earnings management, female board of directors, female board of commissioners, CEO turnover, leverage, company growth, and auditor reputation.*