

**ANALISIS PRAKTEK MANAJEMEN LABA MELALUI AKTIVITAS
RIIL PADA PERUSAHAAN NON KEUANGAN YANG INITIAL PUBLIK
OFFERING DI BEI TAHUN 2009-2011**

BY :

GINA

43208120128

ABSTRAK

Penelitian ini bertujuan untuk mengindikasikan adanya manajemen laba melalui arus kas kegiatan operasi (CFO), biaya produksi, dan biaya diskresioner pada periode sebelum penawaran saham perdana terhadap perusahaan yang melakukan IPO di Bursa Efek Indonesia tahun 2009-2011. Metode penelitian dilakukan dengan statistik deskriptif untuk mencari nilai mean variabel, model regresi untuk mencari nilai abnormal variabel dan uji signifikan dengan one sample t-test.

Hasil dari penelitian menyimpulkan bahwa terjadi manajemen laba melalui aktivitas riil yang terjadi sebelum periode dilakukannya *initial public offering*.

Key Words: manajemen laba, arus kas kegiatan operasi, biaya produksi, biaya diskresioner, manipulasi aktivitas riil.

**ANALYSIS OF PRACTICE EARNINGS MANAGEMENT THROUGH
REAL ACTIVITIES ON NON FINANCIAL COMPANIES THAT AN
INITIAL PUBLIC OFFERING ON BEI PERIODE 2009-2011**

BY:

GINA

43208120128

ABSTRACT

This study aims to indicated the earnings management through cash flow operating activities (CFO), production costs, and discretionary expense in the period before the initial public offering of the company that conducted an IPO on the Indonesia Stock Exchange in 2009-2011. The research method with descriptive statistics to find the mean value of the variable, a regression model to look for abnormal values of variables and significant test with one sample t-test.

The results of the study concluded that there is an earnings management through real activities that occurred prior to the period of doing an initial public offering.

Key Words: Earnings management, cash flow from operations, production costs, discretionary costs, real activities manipulation.