

**PENGARUH NILAI PERUSAHAAN, REPUTASI AUDITOR,  
DAN TINGKAT POTENSI KEBANGKRUTAN TERHADAP  
MANAJEMEN LABA  
(Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar  
Di Bursa Efek Indonesia Pada Tahun 2010 – 2014)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh nilai perusahaan (Tobin's Q), reputasi auditor, dan tingkat potensi kebangkrutan (*Altman Z-Score*) pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2010-2014, baik secara simultan maupun parsial. Variabel independen yang digunakan dalam penelitian ini adalah nilai perusahaan (Tobin's Q), reputasi auditor, dan tingkat potensi kebangkrutan (*Altman Z-Score*), sedangkan manajemen laba sebagai variabel dependen.

Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2010 - 2014. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Banyaknya perusahaan sampel yang sesuai dengan kriteria yang ditentukan adalah sebanyak 20 perusahaan sampel.

Berdasarkan hasil penelitian ditemukan bahwa variabel reputasi auditor berpengaruh signifikan terhadap manajemen laba, sedangkan variabel nilai perusahaan (Tobin's Q) dan tingkat potensi kebangkrutan (*Altman Z-Score*) tidak berpengaruh signifikan terhadap manajemen laba. Namun secara simultan nilai perusahaan (Tobin's Q), reputasi auditor, dan tingkat potensi kebangkrutan (*Altman Z-Score*) secara bersama-sama berpengaruh terhadap manajemen laba.

**Kata kunci : Nilai Perusahaan, Reputasi Auditor, Tingkat Potensi Kebangkrutan, Tobin's Q, Altman Z-Score, dan Manajemen Laba**

**THE ANALYZE EFFECT OF FIRM VALUE, AUDITOR  
REPUTATION, AND THE POTENTIAL RATE OF  
BANKRUPTCY TO EARNING MANAGEMENT**  
*(Studies in Banking Companies Listed on the Indonesian Stock  
Exchange In the Year 2010-2014)*

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**ABSTRACT**

*This research aims to identify and analyze the influence of firm Value (Tobin's Q), auditor reputation, and the potential rate of bankruptcy (Altman Z-Score) in banking companies listed in Indonesia Stock Exchange period 2010-2014, either simultaneously or partially. Independent variables used in this study are firm Value (Tobin's Q), auditor reputation, and the potential rate of bankruptcy (Altman Z-Score), while earning management as the dependent variable.*

*Population in this research are banking companies listed in Indonesia Stock Exchange. The sampling technique in this research is purposive sampling. The number of samples firm in accordance with the prescribed criteria are as many as 20 samples firm.*

*Based on the result of the study found that the auditor reputation have a significant effect on earning management, while firm Value (Tobin's Q) and the potential rate of bankruptcy (Altman Z-Score) had no significant effect on earning management. However simultaneously firm Value (Tobin's Q), auditor reputation, and the potential rate of bankruptcy (Altman Z-Score) is jointly affect the profit growth.*

**Keywords: Firm Value, Auditor Reputation, the potential rate of bankruptcy,  
Tobin's Q, Altman Z-Score, and Earning Management**