ON THE RELATION BETWEEN REAL EARNING MANAGEMENT (REM) AND ACCOUNTING EARNING MANAGEMENT (AEM) INCOME SMOOTHING PERSPECTIVE OF MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE 2010-2012

Lucya Wiyadi
43209110142

S1 Accounting – Faculty of Economics and Business–University of Mercu Buana

ABSTRACT

The purpose of this study was to determine the relationship between real earnings management and accounting earnings management in the perspective of income smoothing. We only focus this research on diskresional cash flows derived from operations as a proxy variable of real earnings management and accrual accounting diskresional as a proxy variable earnings management. in addition, using a variable growth, size and DER and unexpected income. Both the earnings management will have simultaneous relationships. To test the activity of smoothing earnings and the relationship between real and accounting earnings management, we use a proxy variable real and accounting earnings management predicted by Roychowdhury (2006) and the model of Kothari et al. (2005), as well as build an empirical model based on Bartov (1993) and Hermann et al. (2003). In this study, the type of data used is data secondary data. The author obtained the data through the financial statements of companies listed on the Stock Exchange for the year in 2010 - 2012. The analytical method used is multiple linear regression, F test and T test results of analysis of this research is Variable GROWTH, PreEMUI, DER, SIZE influence to REM (real earnings management). other than that obtained results are also variable REM (real earnings management), SIZE, DER, GROWTH, PreAEMUI have an influence on AEM (accounting earnings management) and the results of the last study showed that REM has a relationship or positive correlation coefficient with AEM.

Keywords: Growth, Size, DER, unexpected income, REM (real earnings management) and AEM (accounting earnings management)

HUBUNGAN ANTARA *REAL EARNINGS MANAGEMENT* (REM) DAN *ACCOUNTING EARNINGS MANAGEMENT* (AEM) PERPEKTIF PERATAAN LABA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2010-2012

Lucya Wiyadi
43209110142

S1 Akuntansi – Fakultas Ekonomi dan Bisnis – Universitas Mercu Buana

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui hubungan antara *real earnings management* dan *accounting earnings management* dalam perspektif perataan laba. Kami hanya memfokuskan penelitian ini pada arus kas diskresional yang berasal dari kegiatan operasional sebagai variabel proksi *real earnings management* dan akrual diskresional sebagai variable proksi *accounting earnings management*. selain itu, menggunakan variabel growth, size dan DER serta *unexpected income*. Kedua *earnings management* tersebut akan memiliki hubungan yang simultan. Untuk menguji aktivitas perataan laba dan hubungan antara *real* dan *accounting earnings management*, kami menggunakan variable proksi *real* dan *accounting earnings management* yang diprediksikan oleh Roychowdhury (2006) dan model Kothari et al. (2005), serta membangun model empiris berdasarkan pada Bartov (1993) dan Hermann et al. (2003). Dalam penelitian ini, jenis data yang digunakan adalah data data sekunder. Penulis memperoleh data melalui laporan keuangan perusahaan manufaktur yang terdaftar di di BEI untuk tahun 2010 – 2012. Metode analisis yang digunakan adalah regresi linear berganda, uji F dan uji T. Hasil analisis dari penelitian ini adalah Variabel GROWTH, PreEMUI, DER, SIZE mempunyai pengaruh terhadap REM (*real earnings management*). selain itu diperoleh hasil juga Variabel REM (*real earnings management*), SIZE, DER, GROWTH, PreAEMUI mempunyai pengaruh terhadap AEM (*accounting earnings management*) dan hasil penelitian yang terakhir diperoleh bahwa REM memiliki hubungan atau koefisien korelasi positif dengan AEM.

Kata kunci: Growth, Size, DER, *unexpected income*, REM (*real earnings management*) dan AEM (*accounting earnings management*)