

ABSTRAK

Nama :Verawati Damayanti Manurung
Program Studi :Magister Akuntansi
Judul :**PENGARUH GOOD CORPORATE GOVERNANCE
DAN KUALITAS AUDIT TERHADAP REAL
EARNINGS MANAGEMENT (STUDI LINTAS
NEGARA ASEAN)**

Kami melakukan penelitian Asean Corporate Governance, Quality Audit dalam mencegah manajemen pendapatan riil, dengan variabel kontrol, Leverage, Size, Country and Country. Real Earnings Management dihitung dengan tiga proxy, abnormal arus kas, abnormal discretionary Expense dan Abnormal Production. Dari 34 perusahaan manufaktur di Asean CG Scorecard Top 50 dan Top 30 atau Antar Limtas Negara Asean selama tahun 2014 sampai 2016, kami menyimpulkan Asean CG Scorecard dan Kualitas Audit sebagai variabel independen berpengaruh terhadap Real Earnings Management. Penelitian ini menunjukkan nilai rata-rata tertinggi Asean CG Scorecard dari Thailand yang signifikan terhadap manajemen pendapatan riil di Negara Asean juga.

Kata kunci:

Corporate CG Scorecard, Kualitas Audit, dan Real Earnings Management

ABSTRACT

Name :Verawati Damayanti Manurung
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Title : THE EFFECT OF GOOD CORPORATE GOVERNANCE AND AUDIT QUALITY TO REAL EARNINGS MANAGEMENT (STUDY OF ASEAN STATE)

We examine Asean Corporate Governance, Quality Audit in preventing real earnings management, with control variable, Leverage, Size, Country and Country. Real Earnings Management calculate by three proxy, Abnormal cash flow, Abnormal Discretionary Expense and Abnormal Production. From 34 company of manufacture in Asean CG Scorecard Top 50 and Top 30 or Cross Country Asean during 2014 till 2016, we conclude Asean Corporate Governance, Quality Audit as Independent variable have impact to Real Earning Managements. Same as independent variable, all control variable, Leverage, Size, Country and Country also Impact to Real Earning Managements. It shown highest average point. Asean CG Scorecard from Thailand significant to real earning management,

Keywords:

Corporate Governance Scorecard, Quality Audit, Real Earnings Management