



Yayasan Mercu Buana	
UNIVERSITAS MERCU BUANA	
Kampus 1	
Sumber :	Sumbangan
Tanggal :	23 / 04 / 2012
No. Reg. :	1. DTA / 55 / 12 / 022
	2. _____

**ANALISIS EARNING MANAGEMENT
SEBELUM DAN SESUDAH RIGHT ISSUE PADA
PERUSAHAAN GO PUBLIC DI BURSA EFEK**

INDONESIA



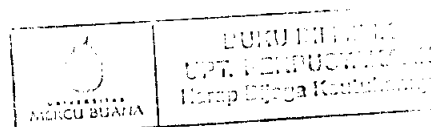
TESIS

Nama : Perry Rimanda

NIM : 55507120018

UNIVERSITAS
MERCU BUANA

**PROGRAM STUDI MAGISTER AKUNTANSI
PROGRAM PASCASARJANA
UNIVERSITAS MERCU BUANA
2010**





**ANALISIS EARNING MANAGEMENT
SEBELUM DAN SESUDAH RIGHT ISSUE PADA
PERUSAHAAN GO PUBLIC DI BURSA EFEK
INDONESIA**

TESIS

**Diajukan sebagai Salah Satu Syarat untuk Menyelesaikan
Program Magister Akuntansi**

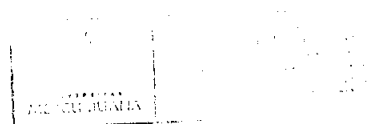
Nama : Perry Rimanda

NIM : 55507120018

**UNIVERSITAS
MERCU BUANA**

**PROGRAM STUDI MAGISTER AKUNTANSI
PROGRAM PASCASARJANA
UNIVERSITAS MERCU BUANA**

2010



PENGESAHAN TESIS

Judul : ANALISIS EARNING MANAGEMENT SEBELUM DAN
SESUDAH RIGHT ISSUE PADA PERUSAHAAN GO
PUBLIC DI BURSA EFEK INDONESIA

Nama : Perry Rimanda

Program : Pascasarjana Program Magister Akuntansi

Tanggal : 01 Pebruari 2010

Mengesahkan

Ketua Program Studi Magister Akuntansi


Dr. Wiwik Utami, Ak., MS

Pembimbing I

Pembimbing II


Dr. Wiwik Utami, Ak.,MS


Hari Setiyawati, SE., Ak., M.Si

**ANALISYS OF EARNING MANAGEMENT BEFORE AND AFTER THE
RIGHT ISSUE OF GO PUBLIC COMPANIES IN BURSA EFEK
INDONESIA**

**BY:
FITRI ISHARYANTO
4320611 – 0232**

ABSTRAC

The main objective of this research is to obtain empirical evidence about earning management by income increasing discretionary accruals technique before right issue and income decreasing discretionary accruals after right issue. The recognition of earning management in this research is through discretionary accrual and through the significance of discretionary accrual value and the difference between discretionary accrual value before and after right issue.

The sample of this research consist of 24 go public companies that listed in Indonesian Stock Exchange which perform right issue during 2002 – 2006. Samples are selected by using purposive judgment sampling method. Financial report information used in this study are net income, net operating cash flow, Gross Plant, Property and Equipment, total assets, revenue, and also account receivables.

Kolmogorov-Smirnov Goodness of Test is used to examine the normality of discretionary accrual data. Because the result of Kolmogorov-Smirnov Goodness of Test indicated that discretionary accrual data is normal, Paired Sample t-Test is used to examine the difference value of discretionary accrual before and after right issue.

The result this research is there are weak evidence that companies conduct earning management by income increasing discretionary accruals technique before right issue and income decreasing discretionary accruals after right issue but there are no significant statistic evidence that companies management conduct earning management in one year before and one year after right issue.

Key word: Earning Management, Right Issue, Discretionary Accrual.

DAFTAR ISI

	Halaman
LEMBAR PENGESAHAN SKRIPSI.....	i
KATA PENGANTAR.....	ii
ABSTRAK.....	iv
DAFTAR ISI.....	v
DAFTAR TABEL.....	viii
DAFTAR LAMPIRAN.....	ix
BAB I PENDAHULUAN.....	1
A. Latar Belakang Penelitian.....	1
B. Perumusan Masalah.....	6
C. Tujuan Penelitian dan Manfaat Penelitian.....	7
BAB II LANDASAN TEORITIS.....	9
A. Laporan Keuangan.....	9
1. Pengertian Laporan Keuangan.....	9
2. Tujuan Laporan Keuangan.....	11
3. Pemakai Informasi Laporan Keuangan.....	11
4. Keterbatasan Laporan Keuangan.....	13
B. Manajemen Laba (<i>Earning Management</i>).....	14
1. Pengertian <i>Earning Management</i>	15
2. Alasan dan Motivasi Pelaksanaan <i>Earning Management</i>	16
3. Bentuk <i>Earning Management</i>	18

4. Teknik <i>Earning Management</i>	20
5. Model-Model Penghitungan <i>Earning Management</i>	21
C. <i>Right Issue</i>	25
1. Pengertian dan Sejarah <i>Right Issue</i> di Indonesia.....	26
2. Tujuan <i>Right Issue</i>	27
3. Akibat Pelaksanaan <i>Right Issue</i>	28
D. Penelitian Sebelumnya.....	29
BAB III METODOLOGI PENELITIAN	33
A. Gambaran Umum... ..	33
B. Metode Penelitian	34
C. Hipotesis Penelitian.....	36
D. Variabel dan Skala Pengukuran.....	36
E. Metode Pengumpulan Data.....	40
F. Jenis Data.....	40
G. Populasi dan Sampel.....	41
H. Metode Analisis Data.....	43
BAB IV ANALISIS HASIL DAN PEMBAHASAN	47
A. Perhitungan <i>Discretionary Accrual (DA)</i>	47
B. Pengujian Hipotesis	50
1. Uji Normalitas.....	51
2. Pengujian Hipotesis Uji Beda.....	52
C. Perbandingan Hasil Penelitian dengan Penelitian Sebelumnya	56

BAB V	SIMPULAN DAN SARAN.....	60
	A. Simpulan.....	60
	B. Saran.....	60
	DAFTAR PUSTAKA.....	62
	LAMPIRAN.....	65



DAFTAR TABEL

	Halaman
Tabel 1 Daftar Sampel Penelitian	42
Tabel 2 Hasil Perhitungan <i>Discretionary Accrual (DA)</i>	48
Tabel 3 Hasil Pengujian Statistik Deskriptif	50
Tabel 4 Hasil Pengujian <i>Kolmogorov-Smirnov Goodness of Fit Test</i>	52
Tabel 5 Hasil Pengujian <i>Paired Samples Correlation</i> DA_{t-1} dan DA_t	53
Tabel 6 Hasil Pengujian <i>Paired Samples Test</i> DA_{t-1} dan DA_t	53
Tabel 7 Hasil Pengujian <i>Paired Samples Correlation</i> DA_{t-1} dan DA_t	54
Tabel 8 Hasil Pengujian <i>Paired Samples Test</i> DA_{t-1} dan DA_t	55



DAFTAR LAMPIRAN

	Halaman
Lampiran 1 DAFTAR PERUSAHAAN SAMPEL PENELITIAN.....	65
Lampiran 2 DATA KEUANGAN DALAM PERHITUNGAN <i>DISCRETIONARY ACCRUAL (DA)</i>	66

