

Pengaruh ukuran Kantor Akuntan Publik dan spesialisasi industri auditor terhadap manajemen laba pada public bank dan private bank: studi empiris terhadap perbankan umum konvensional di Indonesia = Correlation among audit firms size and auditor's industry specialization with earnings management in public and private bank: an empirical study from conventional banking in Indonesia

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Abstrak

Penelitian ini bertujuan untuk mengidentifikasi pengaruh ukuran kantor akuntan publik (KAP) dan spesialisasi industri auditor terhadap manajemen laba dengan metode income increasing dan income decreasing menggunakan loan loss provision pada public bank dan private bank di industri perbankan umum konvensional di Indonesia. Penelitian ini menggunakan sampel perusahaan perbankan konvensional (non Syariah) yang terdaftar di Bank Indonesia, pada periode 2010-2013. Hasil penelitian menunjukkan bahwa dibandingkan dengan spesialisasi auditor, ukuran kantor akuntan publik lebih mampu membatasi manajemen laba. Penelitian ini juga menunjukkan bahwa ukuran KAP lebih unggul dalam memoderasi income-decreasing provisioning. Penelitian ini menunjukkan bahwa bank yang terdaftar di Bursa Efek Indonesia memiliki pengaruh negatif terhadap praktik manajemen laba, baik pada income increasing maupun income decreasing. Penelitian ini tidak menemukan bukti keunggulan spesialisasi industri auditor dalam membatasi praktik manajemen laba pada industri perbankan di Indonesia.

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This research aims to identify the correlation between audit firm size and auditor's industry specialization to income increasing and income decreasing earnings management using loan loss provision in public and private bank in Indonesia's banking industry. This research uses conventional banking industry (excluding Sharia) registered in Bank of Indonesia, from 2010-2013. This research shows the evidence that audit firm size was able to earnings management behavior, rather than auditor's industry specialization. This research also documenting that audit firm size is more powerful than auditor's industry specialization in moderating income decreasing provisioning. This research also documents the negative correlation found among public banks listed in Indonesian Stock Exchange with earnings management, in both income increasing and income decreasing practices. However, this result did not found evidence about the superiority of auditor's industry specialization to prevent earnings management in Indonesia's banking industry.