

Pengaruh kepemilikan keluarga dan hubungan politik terhadap manajemen laba = The impact of political connection on the relation between family ownership and earnings management level

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Abstrak

Penelitian ini bertujuan untuk menginvestigasi pengaruh kepemilikan keluarga serta dampak moderasi terhadap tingkat manajemen laba akrual dan riil. Penelitian ini berargumen bahwa kepemilikan keluarga dapat berpengaruh terhadap tingkat manajemen laba akrual dan manajemen laba riil perusahaan. Penelitian ini juga berargumen bahwa ada/tidaknya hubungan politik perusahaan akan berpengaruh terhadap hubungan antara kepemilikan keluarga dan tingkat manajemen laba. Pemilihan sampel menggunakan metode purposive sampling dan sampel penelitian mencakup 265 perusahaan non - keuangan yang terdaftar di BEI dengan rentang tahun 2009 - 2013. Hasil penelitian membuktikan bahwa kepemilikan keluarga berpengaruh positif terhadap tingkat manajemen laba akrual dan berpengaruh negatif terhadap tingkat manajemen laba riil. Moderasi hubungan politik ditemukan tidak berpengaruh terhadap hubungan antara kepemilikan keluarga dan tingkat manajemen laba akrual serta tingkat manajemen laba riil.

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This study aims to investigate the influence of family ownership against the level of accrual earnings management and real earnings management by considering the moderating effect of political connection. This study argues that family ownership can affect the level of accrual earnings management and real earnings management company. The study also argues that political connections have the ability to affect the relationship between family ownership and the level of earnings management. The sample of this research is selected using purposive sampling method and it includes 265 non - financial companies which are listed in the Indonesian Stock Exchange from 2009 to 2013. The results of this study prove that the family ownership has a positive effect on the level of accrual earnings management and has a negative effect on the level of real earnings management. Furthermore, political connection also has no influence on the relationship between family ownership and the level of both earnings management.