

Pengaruh voluntary CEO turnover terhadap praktik manajemen laba: studi pada perusahaan sektor non keuangan yang telah go public tahun 2001-2014 = The analysis of voluntary CEO turnover on earning management study empirical of non financial companies listed in indonesia stock exchange period 2001-2014

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh CEO Turnover terhadap praktik manajemen laba. Data yang dianalisis adalah data sekunder berbentuk time series dan cross section. Data diambil dari tahun 2000-2014, berupa Pergantian CEO, Corporate Governanccce Proxies (Ownership Structure, KAP BIG 4, Board Independence, Big Top Business, Percentage ownership by foreign, dan block holder), Proksi Firm Performance (Adjusted ROA dan Sales growth), serta Variabel kontrol (Debt to Asset Ratio dan Log Natural Total Asset). Yang berasal dari 124 perusahaan.

Untuk menganalisis data digunakan pendekatan Heckman Two Stage Approach dengan tahapan menggunakan regresi yang berbeda, yakni regresi data panel, regresi probit dan OLS. Hasil penelitian ini menunjukkan bahwa CEO turnover dan corporate governance berpengaruh positif dan signifikan terhadap manajemen laba.

.....This study aims to analyze the effect of CEO Turnover on Earning Management. The data was analyzed using secondary data in the form time series and cross section. This data from 2000-2014 period with variables, CEO turnover, , Corporate Governanccce Proxies (Ownership Structure, KAP BIG 4, Board Independence, Big Top Business, Percentage ownership by foreign, dan block holder), Firm Performance Proxies (Adjusted ROA dan Sales growth), and control variables (Debt to Asset Ratio dan Log Natural Total Asset). This data resource from 124 non-finance companies.

To analyze the data use Heckman Two Satge Approach Method, which contains some steps with data panel regression, probit regression and ordinary least square. The result of this study indicate that both CEO turnover and corporate governance have significant and positif effect on earning management variable.