

Pengaruh income smoothing terhadap keinformatifan laba = The effect of income smoothing on the earnings informativeness / Nesya Permata Sari

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh income smoothing terhadap Earnings Response Coefficient ERC dan Future Earnings Response Coefficient FERC yang dipengaruhi oleh ukuran perusahaan. Sampel yang digunakan berjumlah 330 perusahaan yang terdaftar di Bursa Efek Indonesia dari tahun 2005-2013. Berdasarkan pengujian empiris dengan regresi linear berganda diperoleh hasil bahwa 1 Secara umum, income smoothing berpengaruh positif terhadap ERC, namun tidak berpengaruh terhadap FERC; 2 Pada perusahaan besar, income smoothing berpengaruh negatif terhadap ERC, namun tidak berpengaruh terhadap FERC.

ABSTRACT

This study aims to examine the effect of income smoothing in explaining Earnings Response Coefficient ERC and Future Earnings Response Coefficient FERC as affected by size. The sample used in this study are 330 companies listed on the Indonesia Stock Exchange from 2005 until 2013. Based on empirical study with multiple linear regression shows that 1 In general, income smoothing has positive effect on the ERC, but doesn't have effect on the FERC. 2 In large companies, income smoothing has negative effect on the ERC, but has no effect on the FERC.