

Pengaruh kompetensi direktur keuangan dan komite audit, serta kualitas auditor eksternal terhadap minimalisasi praktik manajemen laba di Indonesia = Effectivity analysis of chief financial officer audit committee and external auditor competence for minimizing earning managements in indonesia / Yudi Prawira

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk meneliti pengaruh kompetensi direktur keuangan, komite audit, serta kualitas auditor eksternal terhadap minimalisasi praktik manajemen laba di Indonesia. Mekanisme pengendalian dan pengawasan pelaporan perusahaan diduga akan memberikan pengaruh negatif terhadap praktik manajemen laba perusahaan. Efektivitas mekanisme pengendalian dan pengawasan pelaporan perusahaan diproksi melalui kompetensi direktur keuangan, kompetensi komite audit, serta kualitas auditor eksternal berdasarkan kategorisasi KAP Big-Four. Sedangkan, manajemen laba diproksi melalui akrual diskresioner yang berasal dari aktivitas diskresi manajemen perusahaan. Penelitian ini juga menggunakan ukuran perusahaan dan tingkat leverage sebagai variabel kontrol. Metode analisis yang digunakan yaitu analisis regresi berganda, uji asumsi klasik, F-test, dan t-test, serta menggunakan data empiris perusahaan di Bursa Efek Indonesia sebanyak 371 perusahaan selama tahun 2014-2015. Berdasarkan hasil penelitian ini, latar belakang pendidikan dan sertifikasi profesional yang dimiliki oleh direktur keuangan memberikan pengaruh negatif namun tidak signifikan terhadap manajemen laba, namun pengalaman kerja direktur keuangan memberikan pengaruh positif dan signifikan terhadap manajemen laba. Latar belakang pendidikan, pengalaman kerja, dan sertifikasi profesional anggota komite audit mampu memberikan pengaruh negatif terhadap manajemen laba, namun hanya sertifikasi profesional saja yang memberikan pengaruh signifikan. Ukuran perusahaan memberikan pengaruh negatif terhadap manajemen laba, sedangkan variabel kualitas auditor eksternal dan tingkat leverage memberikan pengaruh positif terhadap praktik manajemen laba.

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**ABSTRACT**

This research is conducted to test the effectivity analysis of controlling and monitoring mechanism of corporate 39 s reporting to minimize earning management practice in Indonesia. The controlling and monitoring mechanism of corporate 39 s reporting is expected to negatively influence corporate 39 s earnings management practices. The effectiveness of the corporate 39 s controlling and monitoring mechanisms is proxied by the competence of chief financial officer, the competence of audit committee, and the quality of external auditor. Beside, earnings management is proxied by discretionary accruals derived from discretionary corporate management activities. This study also uses firm size and leverage level as control variables. The analytical methods used in this research are multiple regression analysis, classical assumption test, F test, and t test, with empirical data of companies listed in Bursa Efek Indonesia for 2014 2015 with number 371 companies. Based on the results of this study, it can be concluded that educational background and professional certificate owned by chief financial officer may reduce and give negative impact to earnings management, instead working experience by chief financial officer may increase

probability by giving positive impact to earnings management. Educational background, working experience, and professional certificate owned by audit committee may reduce the chance of earnings management. Firm size may give a decreasing movement to earnings management, while quality of external auditor and leverage doesn't give negative impact to earnings management.