

PENGARUH UKURAN PERUSAHAAN, *LEVERAGE* DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh ukuran perusahaan, *leverage* dan kualitas audit terhadap manajemen laba pada perusahaan manufaktur di sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2011-2013. Sebanyak 21 perusahaan dan sebanyak 63 sampel terpilih melalui teknik *purposive sampling*. Teknik analisis yang digunakan adalah regresi linier berganda dan uji hipotesis menggunakan uji t dan uji T dengan tingkat kepercayaan sebesar $\alpha=5\%$. Hasilnya menunjukkan bahwa variabel ukuran perusahaan, *leverage* dan kualitas audit tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci: Ukuran Perusahaan, *Leverage*, Kualitas Audit



THE INFLUENCE OF COMPANY'S SIZE, LEVERAGE AND AUDIT QUALITY TOWARD EARNINGS MANAGEMENT

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Abstract

This research was conducted to examine the effect of company's size, leverage and audit quality toward earning management in the consumer goods manufacturing sector listed on the Indonesian Stock Exchange period 2011-2013. A total of 21 companies and as many 63 samples were selected through purposive sampling. The analysis technique used here is multiple linear regression with the methods stepwise and hypothesis test using t-statistic and F-statistic with level significance $\alpha=5\%$. The results showed that the variables company's size, leverage and audit quality has no significant effect on earning management.

Keywords : Company's Size, Leverage, Audit Quality

