

ABSTRAK

HUBUNGAN ANTARA *MANAGERIAL OWNERSHIP* DAN *EARNINGS MANAGEMENT*

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Tahun 2011-2015)

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Penelitian ini bertujuan untuk menganalisis hubungan antara *managerial ownership* dan *earnings management* yang diukur dengan *discretionary accruals*. Penelitian ini juga dilakukan untuk menguji kembali hubungan antara *managerial ownership* dan *earnings management* karena adanya perbedaan hasil pada penelitian-penelitian sebelumnya.

Jenis penelitian yang dilakukan adalah studi empiris. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2015. Populasi sasaran dalam penelitian ini berjumlah 81 perusahaan yang ditentukan berdasarkan kriteria tertentu. Teknik analisis data yang digunakan adalah deskriptif statistik.

Hasil penelitian menunjukkan bahwa terdapat hubungan antara *managerial ownership* dan *earnings management*. Hubungan antara *managerial ownership* dan *earnings management* dibagi menjadi dua analisis. Analisis pertama menunjukkan bahwa terdapat hubungan yang lemah dan negatif antara *managerial ownership* dan *minimization income*. Analisis kedua menunjukkan bahwa terdapat hubungan yang sangat lemah dan negatif antara *managerial ownership* dan *maximization income*.

Kata kunci: *Managerial Ownership, Earnings Management, Discretionary Accruals, Minimization Income, dan Maximization Income*

ABSTRACT

THE RELATIONSHIP BETWEEN MANAGERIAL OWNERSHIP AND EARNINGS MANAGEMENT

(Empirical Study on Manufacturing Companies Listed in Indonesia Stock Exchange on 2011-2015)

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The purpose of this research is to analyze the relationship between managerial ownership and earnings management measured by discretionary accruals. This research also examines the relationship between managerial ownership and earnings management because there were different results on the previous researches.

The type of this research is an empirical study. The population is manufacturing companies listed in Indonesia Stock Exchange in the year of 2011-2015. The target population is 81 companies which are determined based on certain criteria. The analysis technique is descriptive statistics.

The result showed that there was a relationship between managerial ownership and earnings management. The relationship between managerial ownership and earnings management was divided into two analyzes. The first analysis showed that there was a weak negatif association between managerial ownership and minimization income. The second analysis showed that there was a very weak negatif association between managerial ownership and maximization income.

Keywords: Managerial Ownership, Earnings Management, Discretionary Accruals, Minimization Income, and Maximization Income