

ABSTRAK

PENGARUH MANAJEMEN LABA, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP EARNING PER SHARE DENGAN REPUTASI AUDITOR SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI 2012-2014

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh dari manajemen laba, ukuran perusahaan, dan leverage terhadap earning per share perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2012-2014. Penelitian ini adalah penelitian kausal dengan jumlah sampel sebanyak 26 perusahaan dan menggunakan data sekunder sebagai sumber data. Hasil penelitian menunjukkan bahwa secara simultan, manajemen laba, ukuran perusahaan, dan leverage berpengaruh positif dan signifikan terhadap earning per share. Secara parsial, manajemen laba berpengaruh negatif tidak signifikan terhadap earning per share, ukuran perusahaan berpengaruh positif signifikan terhadap earning per share, leverage berpengaruh positif tidak signifikan terhadap earning per share. Hasil penelitian juga menyimpulkan bahwa reputasi auditor mampu memoderasi hubungan antara ukuran perusahaan dengan earning per share.

Kata Kunci: earning per share, manajemen laba, ukuran perusahaan, leverage, reputasi auditor

ABSTRACT

EFFECTS OF EARNING MANAGEMENT, FIRM SIZE, AND LEVERAGE TO EARNING PER SHARE WITH AUDITOR REPUTATION AS A MODERATING VARIABLE OF BANKING CORPORATIONS LISTED ON IDX 2012-2014

This research aim is to understand and analyse the effects of earning management, firm size, and leverage to earning per share with auditor reputation as a moderating variable of Banking Corporations listed on IDX period 2012-2014. This is a causal research with 26 corporations as samples, and secondary data are used as data sources. Research shows that simultaneously, earning management, firm size, and leverage, are positive and significantly affected earning per share. Partially, earning management has negatif insignificant effect to earning per share, while firm size is positive significantly affected earning per share, and leverage has positive insignificant effect to earning per share. Research also shows that auditor reputation is able to moderate between firm size and earning per share.

Keywords: earning management, firm size, earning per share, leverage, auditor reputation