

## INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh ukuran perusahaan dan kebijakan dividen terhadap manajemen laba. Ukuran perusahaan diukur dengan total asset perusahaan dan kebijakan dividen diukur dengan hasil bagi antara dividen perlembar saham dengan laba per lembar saham perusahaan.

Manajemen laba diukur menggunakan *discretionary accruals* dengan Modified Jones Model. Populasi 151 Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Data penelitian diperoleh dari laporan keuangan perusahaan manufaktur periode tahun 2011-2013. Berdasarkan metode *purposive sampling*, sampel yang diperoleh 18 Perusahaan. Teknik analisis data menggunakan analisis regresi linier berganda.

Hasil analisis menunjukkan bahwa variabel kebijakan dividen memiliki pengaruh signifikan terhadap manajemen laba. Sedangkan variabel ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba.

Kata Kunci : ukuran perusahaan, kebijakan dividend dan manajemen laba



## ABSTRACT

This research is meant to achieved empirical evidence about the influence of firm size and dividend policy to the profit management. The firm size is measured by using the total asset of the company and the dividend policy is measured by using the quotient between dividend per share and earnings per share of the company.

The profit management is measured by using discretionary accruals and Modified Jones model. The population is 151 manufacturing companies which are listed in Indonesia Stock Exchange in 2012-2013. The research data has been obtained from the financial statement of manufacturing companies in 2011-2013 periods. Based on the purposive sampling method, 18 companies have been obtained as samples. The data analysis technique has been done by performing multiple linear regressions.

The result of the analysis shows that the dividend policy variable has significant influence to the profit management. Meanwhile, the firm value variable doesn't have any influence to the profit management.

**Keywords:** *Firm Value, Dividend Policy, and Profit Management.*

