

Strategi Bisnis dan Manajemen Laba: Tinjauan Studi pada Peran Kualitas Audit

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***Abstract** - This study investigates whether firm's business strategy is associated with real and accrual earnings management. Furthermore, this study also examines whether audit quality can decrease real and accrual earnings management. This study applies Miles and Snow (1978) business strategy typology. Sample used in this study are manufacturing firms that are listed in Indonesia Stock Exchange period 2011–2014. Hypotheses are tested using multiple linear regressions. Our findings show that defender has higher absolute real earnings management compare to prospector, especially for profit firms. However, absolute ream earnings management can be decreased along with the increase of audit quality. On the other hand, business strategy does not associate with accrual earnings management.*

***Keywords:** Audit Quality, Business Strategy, Defender, Earnings Management*