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Bagaimana Pendanaan Utang Menstimulasi Manajemen Laba ?

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Abstract

Penelitian ini berupaya mengevaluasi pengaruh pendanaan utang dan manajemen laba, serta dampak dari keberadaan KAP besar terhadap kontrak perjanjian utang dan manajemen laba. Dengan menggunakan sampel perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017-2019, studi ini menunjukkan bukti bahwa pendanaan utang berpengaruh negatif terhadap manajemen laba pada perusahaan rugi. Hal ini mengindikasikan bahwa pada perusahaan rugi dan berutang banyak akan diawasi oleh pemberi pinjaman sehingga tindakan manajemen laba akan tereduksi. Keberadaan KAP besar ternyata juga mempengaruhi relasi antara pendanaan utang dan manajemen laba. Temuan riset ini berkontribusi pada teori akuntansi positif, secara spesifik pada hipotesis perjanjian utang.

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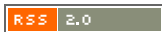
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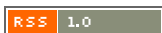
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