

INTISARI

Penelitian ini bertujuan untuk menganalisis hubungan antara opini auditor dan kualitas audit dengan manajemen laba di perusahaan yang tercatat di Bursa Efek Indonesia. Praktik tindak manajemen laba diukur dengan akrual diskresioner yang dihitung menggunakan model Jones modifikasi. Opini auditor yang diteliti yaitu, opini wajar tanpa pengecualian dan opini modifikasi (opini wajar tanpa pengecualian dengan paragraph penjelasan, opini wajar dengan pengecualian, opini tidak wajar, dan opini tidak memberikan pendapat). Ukuran kantor akuntan publik (KAP) digunakan sebagai proksi kualitas auditor (KAP 4 besar dan KAP non 4 besar).

Sampel penelitian merupakan perusahaan pada sektor manufaktur yang terdaftar dalam Bursa Efek Indonesia sepanjang tahun 2013 hingga 2016. Pemilihan sampel menggunakan metode *purposive sampling*, diperoleh 66 perusahaan yang memenuhi kriteria penelitian. Hasil penelitian menunjukkan bahwa opini auditor tidak memiliki pengaruh terhadap manajemen laba, sedangkan kualitas audit memiliki hubungan negatif signifikan terhadap manajemen laba.

Kata kunci: manajemen laba, opini auditor, kualitas auditor

ABSTRACT

The purpose of this research is to analyze the relationship between audit opinion and audit quality toward earnings management in companies that listed on the Indonesia Stock Exchange. Earnings management is measured by discretionary accruals which are calculated using the modified Jones model. The auditor's opinion that being analyzed are unqualified opinion and modified opinion (unqualified opinion with explanatory paragraph, qualified opinion, disclaimer opinion, and adverse opinion). The size of the public accounting firm (KAP) is used as a proxy for auditor quality (Big 4 and non Big 4 public accounting firm).

The sample of this research are firms of manufacturing sector, that listed on Indonesia Stock Exchange during 2013 to 2016. The samples are determined by purposive sampling method and obtain 66 firms fulfilling criteria of this research. The results indicate that auditor's opinion has no effect on earnings management, while audit quality has a negative significant relationship towards earnings management.

Keywords: *earnings management, auditor opinion, auditor quality*