

ABSTRAK

Ahmad Fahmi Rosyid, 17021100097, Analisa Historis Komparatif Dan Tren Praktik Manejemen Laba Pada Perusahaan Yang Mengalami Kondisi *Delisting* Dari Bursa Efek Indonesia (Periode Tahun 2010-2020), dibawah bimbingan Bapak Ardi Hamzah, S.E., M.Si., Ak.

Penelitian ini diharapkan dapat menguji perbedaan arah dari praktik manajemen laba riil (*Real Activities Manipulation*) antara perusahaan yang *delisting* pada Periode Tahun 2010-2015 dan Periode Tahun 2016-2020. Metode penelitian yang digunakan adalah metode kuantitatif. Populasi dalam penelitian ini adalah perusahaan yang mengalami kondisi *delisting* pada Bursa Efek Indonesia tahun 2010-2020. Teknik pengambilan sampel menggunakan purposive sampling dan menghasilkan 36 Perusahaan. Teknik analisis data yang digunakan dalam pengujian adalah *Independent sample t-test* menggunakan bantuan perangkat lunak komputer IBM SPSS 25.0, serta menunjukan hasil bahwa pada penelitian ini tidak terdapat perbedaan rata-rata arah praktik manajemen laba riil pada perusahaan *Delisting* dalam rentang 10 tahun kebelakang. Hasil uji hipotesis menyatakan proksi *Abnormal Production Costs* memiliki bentuk guna menurunkan laba, lalu proksi *Abnormal Cash Flow Operations* memiliki kecenderungan untuk memaksimalkan laba begitu pulang dengan *abnormal Discretionary Expenses* juga mengarah pada pemaksimalan laba

Kata Kunci: Manajemen laba, *Voluntary Delisting* , *Forced Delisting* , manipulasi laba, *Real Activities Manipulation*, *IPO*

ABSTRACT

Ahmad Fahmi Rosyid, 17021100097, Accounting Study Program. Comparative Historical Analysis and Trends of Earnings Management in Companies That Have Delisting Conditions from the Indonesia Stock Exchange (Period of 2010-2020). under the guidance of Ardi Hamzah, S.E., M.Si., Ak..

This study is expected to be able to examine the differences in the direction of real earnings management practices (Real Activities Manipulation) between companies that were delisted in the 2010-2015 period and the 2016-2020 period. The research method used is a quantitative method. The population in this study were companies that experienced delisting conditions on the Indonesia Stock Exchange in 2010-2020. The sampling technique used purposive sampling and resulted in 36 companies. The data analysis technique used in the test is Independent sample t-test using computer software IBM SPSS 25.0, and shows the results that in this study there is no difference in the average direction of real earnings management practices in Delisting companies in the past 10 years. The results of the hypothesis test state that the Abnormal Production Costs proxy has a form to reduce profits, then the Abnormal Cash Flow Operations proxy has a tendency to maximize profits when returning with abnormal Discretionary Expenses which also leads to profit maximization.

Keywords: *Earnings Management, Voluntary Delisting, Forced Delisting, Earnings manipulation, Real Activities Manipulation, Initial Public Offers*