THE EFFECT OF INTELLECTUAL CAPITAL ON EARNINGS QUALITY WITH EARNINGS MANAGEMENT AS INTERVENING VARIABLE

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APPROVAL SHEET

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PREFACE

Praise and gratitude the author conveys to the presence of the Lord Jesus Christ and Mother Mary of the Most Holy Trinity, for His blessings and grace so that this thesis can be successfully completed on time. This thesis entitled " The effect of Intellectual Capital on Earnings Quality with Earnings Management as Intervening Variable" was created as one of the requirements for obtaining a Bachelor of Accounting degree in the Department of International Business Accounting, Faculty of Business, Widya Mandala Catholic University, Surabaya. The preparation of this thesis would not have been completed on time without the help, guidance and support of various parties. Therefore, the author would like to express his deepest gratitude to:

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ABSTRAK

Laporan keuangan menyediakan penggunanya dengan basis informasi analisis keuangan suatu entitas yang dapat digunakan oleh manajemen entitas dan investor untuk pengambilan keputusan ekonomi. Manajemen didukung oleh modal intelektual untuk menghasilkan kinerja ekonomi yang sangat baik, namun hal tersebut juga menjadi alasan bagi manajemen untuk melakukan manajemen laba guna memenuhi ekspektasi investor. Penelitian ini bertujuan untuk menguji pengaruh modal intelektual terhadap kualitas laba yang dimediasi oleh manajemen laba. Variabel dalam penelitian ini masing-masing diukur dengan Value Added Intellectual Capital (VAICtm), Discretionary Accrual (DA), dan Earnings Response Coefficient (ERC). Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI selama tahun 2020 dan 2021. Analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dan uji Sobel dibantu dengan aplikasi statistik IBM SPSS Statistic 23. Hasil penelitian menunjukkan bahwa modal intelektual memiliki tidak berpengaruh terhadap kualitas laba meskipun dimediasi dengan manajemen laba.

Kata Kunci: Modal Intelektual, Manajemen Laba, Kualitas Laba

ABSTRACT

Financial statements provide its user with financial analysis information base of an entity that can be used by entity's management and investors for economic decision. Management is supported by intellectual capital to produce excellent economic performance, however it also become a reason for the management to enact earnings management to meet investors expectation. This study aims to examine the effect of intellectual capital on earnings quality intervened by earnings management. The variables in this study were each measured with Value Added Intellectual Capital (VAIC^{tm}), Discretionary Accrual (DA), and Earnings Response Coefficient (ERC). The object of this research is manufacturing companies listed on the IDX during 2020 and 2021. The data analysis used in this study is multiple linear regression analysis and Sobel test assisted by the statistical application of IBM SPSS Statistic 23. The results shows that intellectual capital has no effect to earning quality even if it is intervened by earning management.

Keywords: Intellectual Capital, Earnings Management, Earnings Quality