

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh diversifikasi operasi terhadap manajemen laba. Populasi dalam penelitian ini adalah semua perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Sampel diambil dengan menggunakan metode *purposive sampling* dan data yang diperoleh sebesar 231 observasi. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, uji normalitas, koefisien determinasi R^2 , uji statistik Fisher (F), uji persamaan regresi linier sederhana, dan uji koefisien regresi (uji t). Hasil penelitian ini menunjukkan bahwa diversifikasi operasi berpengaruh terhadap *discretionary accruals* (DA), *abnormal production costs* (PROD), *abnormal cash flow from operating* (CFO) dan *abnormal discretionary expenses* (DISXEP).

Kata kunci: diversifikasi operasi, *discretionary accruals* (DA), *abnormal production costs* (PROD), *abnormal cash flow from operating* (CFO), *abnormal discretionary expenses* (DISXEP).

ABSTRACT

This study aims to determine the effect of diversification on earnings management operations. The population in this study are all companies listed in Indonesia Stock Exchange (BEI) in 2011-2013. Samples were taken by using purposive sampling method and the data were obtained for 231 observations. Data analysis techniques used in this research is descriptive statistics, normality test, the coefficient of determination R^2 , fisher statistical test (F), test a simple linear regression equation, and the regression coefficient test (t test). The results of this study indicate that the positive effect on the operating diversification to discretionary accruals (DA) and the abnormal production costs (PROD) but negative effect on cash flow from operating abnormally (CFO) and abnormal discretionary expenses (DISXEP).

Keywords: diversification of operations, discretionary accruals (DA), abnormal production costs (PROD), abnormal cash flow from operating (CFO), abnormal discretionary expenses (DISXEP).