

INTISARI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *financial stability pressure*, *financial target pressure*, *eksternal pressure*, *personal financial need*, *nature of industry*, *ineffective monitoring*, *organizational structure* dan *rationalization* terhadap manajemen laba. Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016.

Penelitian ini dilakukan dengan metode dokumentasi. Data yang digunakan pada penelitian ini adalah data sekunder. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Metode statistik menggunakan Analisis Regresi Linear Berganda, dengan pengujian hipotesis uji statistik t.

Hasil penelitian ini menunjukkan bahwa *financial stability pressure*, *eksternal pressure*, *personal financial need*, *nature of industry*, *ineffective monitoring* dan *rationalization* tidak berpengaruh signifikan terhadap manajemen laba. *Financial target pressure* dan *organizational structure* terbukti berpengaruh signifikan terhadap manajemen laba.

Kata kunci: *financial stability pressure*, *financial target pressure*, *eksternal pressure*, *personal financial need*, *nature of industry*, *ineffective monitoring*, *organizational structure* dan *rationalization* dan manajemen laba.

ABSTRACT

This research was aimed to examine empirically the effect of financial stability pressure, financial target pressure, eksternal pressure, personal financial need, nature of industry, ineffective monitoring, organizational structure and rationalization on earning management. The samples of this research is all manufactured company that listed in Indonesia Stock Exchange during the period 2014-2016.

This research is done by documentation method. The type of data used are secondary data. The sample taken using purposive sampling technique. This study used multiple regression data analysis with testing hypothesis statistical test t.

The result of this research showed that financial stability pressure, eksternal pressure, personal financial need, nature of industry, ineffective monitoring and rationalization doesn't significantly influence on earning management. Financial target pressure and organizational structure significantly positive influence on earning management.

Keywords: earning management, financial stability pressure, eksternal pressure, personal financial need, nature of industry, ineffective monitoring, rationalization, Financial target pressure and organizational structure.

