

ABSTRAK

SUCI SELVIANI, NIM 7103220060. Pengaruh *Income Smoothing* (Perataan Laba) Terhadap Reaksi Pasar Modal dengan Kualitas Audit Sebagai Variabel Moderasi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan dalam penelitian ini adalah apakah *income smoothing* berpengaruh terhadap reaksi pasar modal, apakah kualitas audit sebagai variabel moderasi mempengaruhi hubungan *income smoothing* terhadap reaksi pasar modal.

Penelitian ini memiliki beberapa tujuan, pertama, menguji pengaruh *income smoothing* berpengaruh terhadap reaksi pasar modal, kedua, menguji kualitas audit sebagai variabel moderasi mempengaruhi hubungan *income smoothing* terhadap reaksi pasar modal.

Sampel diambil dengan metode *purposive sampling*. Metode analisis data adalah analisis regresi sederhana dan analisis regresi moderasi.

Hasil penelitian menunjukkan bahwa pertama, *income smoothing* tidak berpengaruh terhadap reaksi pasar modal. kedua, kualitas audit sebagai variabel moderasi tidak mempengaruhi hubungan *income smoothing* terhadap reaksi pasar modal.

Kesimpulan penelitian adalah diketahui bahwa pertama, tidak ada pengaruh *income smoothing* terhadap reaksi pasar modal, kedua, tidak ada pengaruh kualitas audit sebagai variabel moderasi terhadap hubungan *income smoothing* terhadap reaksi pasar modal.

Kata Kunci: *income smoothing*, reaksi pasar modal, dan kualitas audit

ABSTRACT

SUCI SELVIANI, NIM 7103220060. Income Smoothing Influence on Capital Market Reaction with Audit Quality as Moderating variabel in Manufacturing Companies Listed in Indonesia Stock Exchange (IDX). Thesis, Accounting Major, Faculty of Economic, State University of Medan, 2014.

The problem in this study is whether the income smoothing effect on the reaction of the stock market, whether audit quality as a moderating variable affecting income smoothing relation to the reaction of the capital market.

This study has several objectives: first, to test the effect of income smoothing effect on the reaction of the capital market, second, to test the quality of the audit as a moderating variable affecting income smoothing relation to the reaction of the capital market.

Samples were taken by purposive sampling method. The method of data analysis is a simple regression analysis and regression analysis moderation.

The results showed that the first, income smoothing does not affect the capital market reaction. second, the audit quality as a moderating variable does not affect income smoothing relation to the reaction of the capital market.

Conclusion The study is known that first, there is no income smoothing effect on the reaction of the capital market, second, there was no effect of audit quality as a moderating variable on income smoothing relation to the capital market reaction.

Keywords: income smoothing, capital market reactions, and audit quality