

BAB V

KESIMPULAN

5.1. Kesimpulan

Bab sebelumnya berisikan hasil penelitian beserta dengan pembahasannya mengenai determinan manajemen laba pada perusahaan dagang dengan papan pencatatan utama yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019 dengan total berjumlah 230 sampel. Berdasarkan hasil analisis dan pembahasan yang telah dilakukan, dapat disimpulkan bahwa:

1. Umur Perusahaan tidak berpengaruh terhadap manajemen laba.
2. Ukuran Dewan Direksi tidak berpengaruh terhadap manajemen laba.
3. Arus Kas Operasi berpengaruh negatif dan signifikan terhadap manajemen laba.
4. Ukuran Kantor Akuntan Publik (KAP) tidak berpengaruh terhadap manajemen laba.

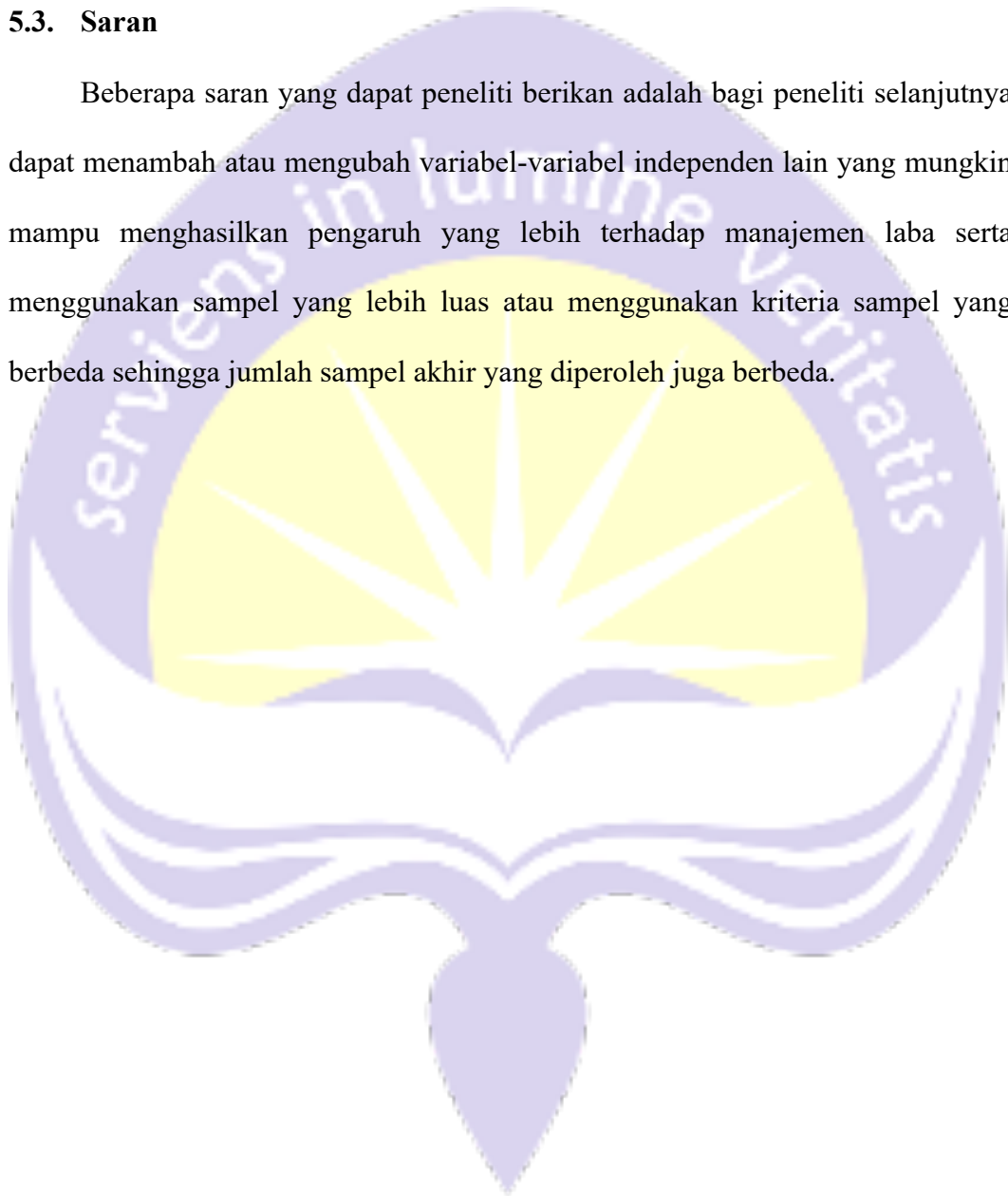
5.2. Keterbatasan

Peneliti menyadari bahwa penelitian ini tidak sempurna dan masih memiliki keterbatasan seperti rendahnya nilai *Adjusted R²* yang hanya sebesar 0,072 atau 7,2%. Artinya, manajemen laba hanya dapat dijelaskan sebanyak 7,2% oleh variabel-variabel independen dalam penelitian ini (umur perusahaan, ukuran dewan

direksi, arus kas operasi, ukuran KAP, ukuran perusahaan, dan hutang) sedangkan variabel di luar penelitian ini dapat menjelaskan manajemen laba sebanyak 92,8%.

5.3. Saran

Beberapa saran yang dapat peneliti berikan adalah bagi peneliti selanjutnya dapat menambah atau mengubah variabel-variabel independen lain yang mungkin mampu menghasilkan pengaruh yang lebih terhadap manajemen laba serta menggunakan sampel yang lebih luas atau menggunakan kriteria sampel yang berbeda sehingga jumlah sampel akhir yang diperoleh juga berbeda.



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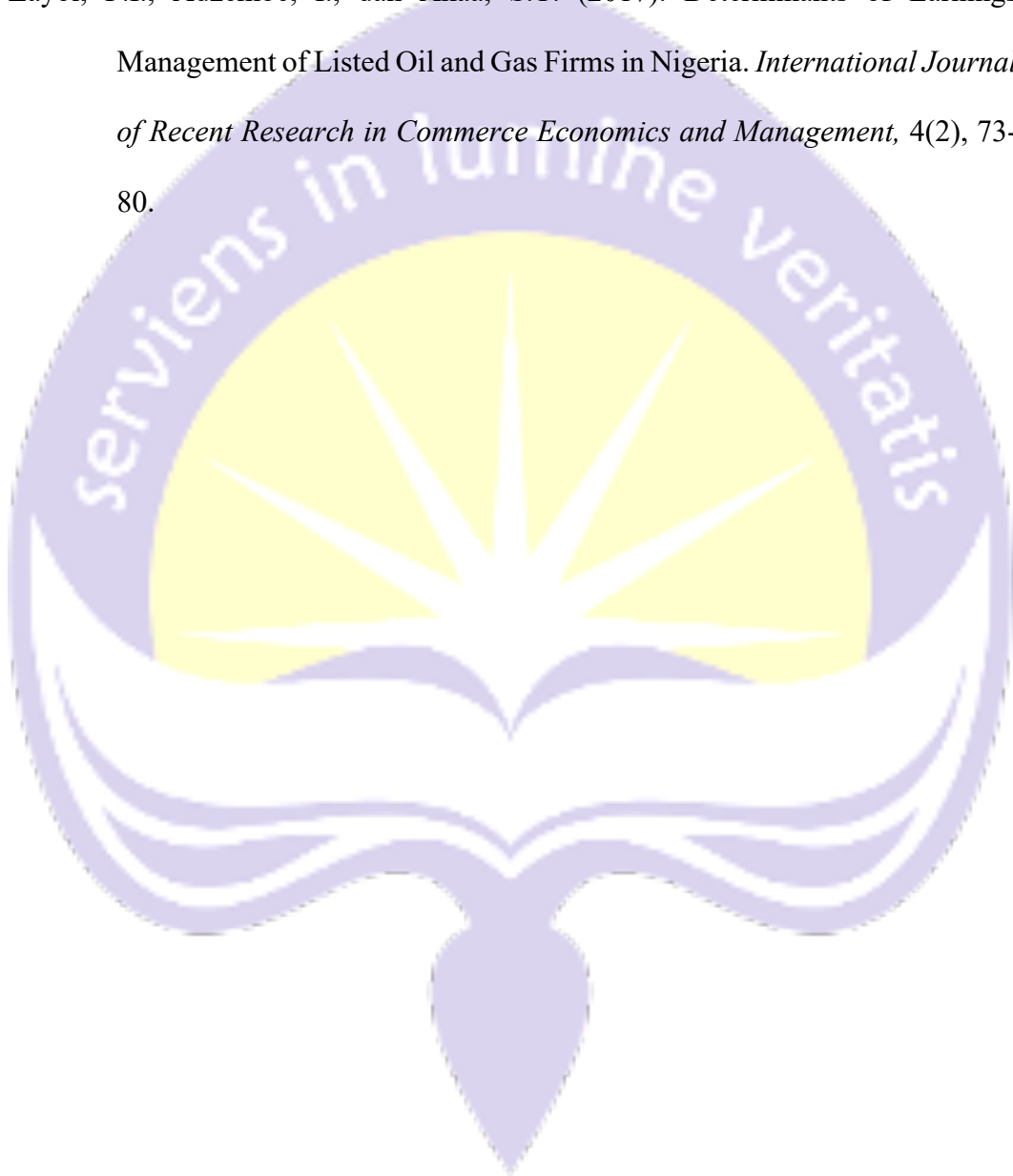
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