

ABSTRAK

Tujuan utama penelitian ini adalah untuk membuktikan secara empiris pengaruh dimensi-dimensi kebudayaan terhadap praktik manajemen laba di beberapa negara ASEAN. Penelitian ini dilakukan dengan menguji pengaruh *uncertainty avoidance*, *power distance*, *collectivism*, dan *masculinity* sebagai variabel independen terhadap rata-rata praktik manajemen laba sebagai variabel dependen.

Sampel penelitian ini adalah laporan keuangan dan laporan tahunan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI), *Singapore Exchange Limited* (SGX), *The Stock Exchange of Thailand* (SET), *Bursa Malaysia*, *Hanoi Stock Exchange* (HNX), dan *Philippine Stock Exchange* (PSE) pada periode 2010-2013. Sampel dipilih dengan menggunakan metode target populasi dan diperoleh 52 perusahaan. Pengujian pengaruh dimensi-dimensi kebudayaan terhadap praktik manajemen laba di analisis menggunakan uji regresi linier dengan SPSS 16.0.

Hasil dari penelitian ini menunjukkan bahwa (1) *uncertainty avoidance* berpengaruh positif terhadap praktik manajemen laba (2) *power distance* tidak berpengaruh terhadap praktik manajemen laba (3) *collectivism* tidak berpengaruh terhadap praktik manajemen laba (4) *masculinity* tidak berpengaruh terhadap praktik manajemen laba.

Kata Kunci : dimensi-dimensi kebudayaan, *uncertainty avoidance*, *power distance*, *collectivism*, *masculinity*, manajemen laba, ASEAN.

ABSTRACT

The main objective of this research is to demonstrate empirically the effect of cultural values on earnings management in some ASEAN countries. This research was conducted by examining the effect of uncertainty avoidance, power distance, collectivism, and masculinity as independent variables on the mean rate of earnings management in each country as the dependent variable.

Samples were taken from the financial statements and annual report companies listed in Bursa Efek Indonesia (BEI), Singapore Exchange Limited (SGX), The Stock Exchange of Thailand (SET), Bursa Malaysia, Hanoi Stock Exchange (HNX), and Philippine Stock Exchange (PSE) in 2010-2013. The sample was selected using purposive sampling method and acquired 52 companies. The study uses linear regression tests.

The results of this study show that only one cultural dimension is significant in explaining difference in earnings management in the studied context. The results found (1) positive relationship between uncertainty avoidance and earnings management, (2) no effect between power distance and earnings management, (3) no effect between collectivism and earnings management, and (4) no effect between masculinity and earnings management.

Keywords : *cultural values, uncertainty avoidance, power distance, collectivism, masculinity, earnings management, ASEAN.*