

## ABSTRAK

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Skripsi

Pengaruh *CEO Duality* terhadap *Financial Performance* dengan *Earnings Management* sebagai Variabel Intervening

Penelitian mengenai *CEO duality* terhadap *financial performance* sudah banyak diteliti oleh peneliti sebelumnya, namun hasilnya masih tidak konsisten. Terlebih lagi adanya perbedaan pandangan teoritis mengenai *CEO duality* berdasarkan *Stewardship Theory* dan *Agency Theory*. Penelitian ini bertujuan untuk menguji pengaruh secara langsung *CEO duality* terhadap *financial performance* dengan *earnings management* sebagai variabel intervening.

Data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan *annual report* dan *financial report*. Sampel yang digunakan dalam penelitian ini adalah perusahaan yang terdaftar dalam Bursa Efek Indonesia. Hipotesis dalam penelitian ini diuji dengan menggunakan *partial least square* (PLS) dengan program SmartPLS 2.0. Dari hasil penelitian diketahui bahwa, *CEO duality* berpengaruh secara signifikan terhadap *financial performance* secara langsung, dan tidak langsung melalui variabel intervening *earnings management*.

**Kata Kunci** : *CEO Duality, Earnings Management, Financial Performance*

## ABSTRACT

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Thesis

The affect of CEO Duality on Financial Performance by using Earning Management as intervening variable

Research on the affect of CEO Duality to Financial Performance had been widely studied previously, but the results were not consistent. Moreover, there were differences in theoretical view on CEO duality based on Stewardship Theory and Agency Theory. The purpose of this research was to test the direct affect of CEO duality on financial performance by using earnings management as the intervening variables.

The data obtained for this research were secondary data by using annual report and financial report. The sample of this research was companies listed in Indonesian Stock Exchange and the hypothesis in this research was tested by using Partial Least Square (PLS) with the SmartPLS 2.0 program. The result of this research revealed that, CEO duality significantly affected financial performance directly, and indirectly influenced through the intervening variable which was earnings management.

**Keyword** : CEO Duality, Earnings Management, Financial Performance

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