

Salma Nabella, 14321013, **Analyze Of Effect Real Earning Management On Company With Cash Flow Operation.** Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juni, 2018

#### ABSTRACT

*This study aims to examine the effect of Real Profit Management on Company Performance. Real Profit Management is proxied with Operating Cash Flow, while Company Performance is proxied with Cash Flow Return On Assets (CFROA) and Tobins Q. The population of this research is mining companies listed in Indonesia Stock Exchange 2012-2015.*

*This research uses 25 samples of company obtained by purposive sampling method. The data used in this study is secondary data obtained from the company's financial statements published in the website [www.idx.co.id](http://www.idx.co.id). The data obtained is then processed by using simple regression analysis method.*

*Based on the result of multiple regression analysis with 5% significance level, the result of research indicates that: (1) Real Profit Management with Operating Cash Flow affect to Company Performance with CFROA proxy with positive coefficient 1,216 and significance value  $0,00 < 0,05$ , ( 2) While Real Profit Management with Operating Cash Flow does not affect to Company Performance with Tobin's Q proportion with positive coefficient 0,609 and significance value Based on multiple regression analysis with 5% significance level, the result of research indicates that: (1) Real Profit Management with Operating Cash Flow affects Company Performance with CFROA proxy with positive coefficient 1,216 and significance value  $0,00 < 0,05$ , (2) While Real Profit Management with Operating Cash Flow does not influence to Company Performance with Tobin's Q proxy with positive coefficient 0.609 and a significance value of  $0.528 > 0.05$ .*

**Keywords : real earnings management, cash flow operation, cash flow return on asset, tobin's q**