Analisis hubungan antara manajemen laba dan fraud dalam laporan keuangan = The relation between earnings management and financial statement fraud / Tifani Puspatrisnanti

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menguji hubungan antara manajemen laba dan fraud pada laporan keuangan. Manajemen laba diukur dengan aggregated prior discretionary accruals, abnormal book-tax differences, unexpected revenue per employee (Dechow et al, 1996; Perols dan Barbara, 2011; Tang dan Firth, 2011). Sampel penelitian terdiri dari 16 perusahaan yang melakukan fraud dan 16 perusahaan yang tidak melakukan fraud. Pemilihan sampel menggunakan metode matching sample berdasarkan industri dan ukuran perusahaan. Hasil penelitian menunjukkan bahwa aggregated prior discretionary accruals dan unexpected revenue per employee memiliki hubungan positif dengan fraud. Sementara abnormal book-tax differences memiliki hubungan negatif dengan fraud.

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ABSTRACT

The purpose of this research is to examine the relation between earnings management and financial statement fraud. Earnings management is measured by using aggregated prior discretionary accruals, abnormal book-tax differences, unexpected revenue per employee (Dechow et al, 1996; Perols dan Barbara, 2011; Tang dan Firth, 2011). The research is conducted by using samples of 16 fraud firms and 16 non fraud firms. The samples are matched based on industry and company size. The results show that aggregated prior discretionary accruals and unexpected revenue per employee have positive relation with financial statement fraud. On the other hand, abnormal book-tax differences have negative relation with financial statement fraud.