

## Sia dalam perspektif agency theory

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### Abstrak

Since agency theory was found in 1970th by accountancy experts in the United States, the reliability of accountancy role as information media for people outside company was questioned. Agency theory explaining risk problem between principals and agents resulting from cooperation between principals and agents frequently discusses the role of accounting information as relating media between both sides. The insight disrecancy between principals and agents and the information difference of agents make agents often report invalid (assimetris) information to earn expected advantages. This moral hazard urges the principals to implement controlling system to watch management behaviors as “amanah” holders.