

## Neraca sebagai batasan manajemen laba untuk memenangkan earnings surprise games

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### Abstrak

Based on iron law of accrual accounting reverse and the articulation of balance sheet and income statement, biased assumption reflected in earnings are also reflected in net assets values. Therefore, managers' ability to optimistically bias earnings decreases with the extent to which net asset are already overstated on the balance sheet, relative to a neutral applications of SAK. On the other hand, market incentives are so strong that managers will try hard to meet or beat earnings expectations by reporting larger positive or smaller negative earnings surprises. This research finds the likelihood of reporting larger positive or smaller negative earnings surprises increases wiht the extent to which net assets are already overstated on the balance sheet. This result might indicate that (1) the frims are in the growth stage with heavy assets invetment, or (2) managers tend to optimistically bias earnings from period to period and those biases are greater that the accrual reverse of that period.