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Stakeholder Perception of Earnings Management and Its Influence on the Quality of Accounting Information

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ABSTRACT

This study aimed to provide an overview of stakeholder perception among companies in Indonesia about earnings management and its influence on the quality of accounting information. Primary data was acquired from respondents consisting of stakeholders. The questionnaire was distributed both manually and through Google Form. The results indicate that: (1) there is no significant difference in stakeholder perception based on gender, (2) there is no significant difference based on maturity on earnings management, but there are significant differences based on maturity level on the influence of earnings management on the quality of accounting information, (3) there is no significant difference based on work experience, and (4) there is a positive and significant influence of earnings management perception on the quality of accounting information. Thus, it can be illustrated that the higher the stakeholder perception of earnings management, the higher the quality of accounting information will be.

Keywords: *Earnings Management, Quality of Accounting Information*

1. INTRODUCTION

The world economic crisis that never subsided further troubled various parties, so that a variety of creativity emerged, one of them is in accounting. Management as the person in charge of financial statements is always looking for ways to beautify accounting information in order to meet the desires of the users of the company's financial statements. Management can create without violating the applicable accounting standards, because in the Financial Accounting Standards there are still choices regarding accounting policies in the presence of various alternative methods of recognizing and presenting financial statements. Short-term oriented managers in order to overcome the crisis or fulfill their desires, often do earnings management which can have a serious impact in the long-term. For reasons of economic consequences, practitioners (management) often sedate users for a while by making earnings management, with hoping that the world economic crisis will quickly end. On the other hand, earnings management (accounting creativity) is often poorly responded to financial report users who feel disadvantaged by making a wrong decision, so that they can lose confidence in accounting information. The users of financial statements want to get information that describes the condition of the company in order to make no mistake in making decisions, while management is worried that the truth of the information directly and immediately opened to the public can accelerate the bankruptcy of the company. This dilemma often makes it difficult for accountants to position as financial report presenters who provide information from companies to users.

The accountant's dilemma in maintaining its independence must remain focused on the professionalism and credibility of accountants. The differences in perceptions of presenters and users of financial statements motivate the conduct of this study to provide an overview of stakeholder perception of earnings management and how it influences the quality of accounting information. The users of financial statements are often only aware of the existence of bad creative accounting, after it is very late (after the income decreases and after the stock price falls sharply). Creative accounting problems will continue to occur as long as there are large rewards for the perpetrators, and until now there are still ongoing debates whether it is ethical or not, whether it has a good impact or not, and whether or not it can reduce the quality of accounting information.

2. LITERATURE REVIEW

The practice of earnings management (accounting creativity) is often carried out by management to direct the decisions of financial statements users. In practice, the users of financial statements find it difficult to distinguish between good and bad earnings management. Yaping (2006) explained the well-known earnings management in four charges as follows: (1) earnings management is a fraud, (2) earnings management leads to inaccurate financial statement presentation, (3) earnings management implies fraud and unethical actions, and (4) earnings management has a redistributive effect on wealth among related parties, for example, making managers more prosperous at the expense of shareholders. Marchant and Rockness (1994) in Jooste (2013) suggested that not all earnings management is illegal and mostly the practice is the management's

prerogative. Healy and Wahlen (1999) suggested that earnings management occurs when managers use financial reporting considerations in structuring the transactions to change financial statements both to mislead some stakeholders about the underlying economic performance of the company and to influence contractual outcomes that depend on accounting numbers reported. Godfrey et al. (2010: 430-431) stated that the calculation of earnings according to the Financial Accounting Standards does not reflect economic profit or fundamental value, because accounting standards are not precisely defined or inconsistent across countries, thus accountants are influenced by subjectivity and cultural interpretation in estimating, and managing or manipulating financial statements in several ways. Management can choose to shift accounting numbers to their fundamentals (informational perspective) or to stay away from their fundamental values (opportunistic perspective). In an opportunistic perspective, earnings management can be carried out through fraud, industrial regulation, stock offerings, debt agreements, and management compensation. In an informational perspective, generally earnings management is carried out related to the signaling theory and fair value. Mulford & Comiskey (2010: 96) revealed that most cases of the misuse of earnings management were lying specifically to the company's external accountants or bankers, in the form of misrepresentations and not revealing important material facts. Some examples presented by the SEC led to the risk of imprisonment, among others: disposing the copies of invoices, creating fake documents, inserting fake items in inventory, faking date rewards, changing hours / time on a computer, and scanning legal documents for later being changed. The success of earnings management depends on the technique used, the conditions that motivate it, and the rewards. Lin, LI (2006) suggested that the impact of accounting creativity depends on the market context, meaning that if the market is efficient, then the condition of information will be quickly accessed and interpreted correctly, so that only a few types of manipulation are missed by market participants. On the other hand, if the market is inefficient, market participants can ignore accounting numbers, so that misinterpretation and accounting creativity will pay-off. Magrath and Weld (2002) suggested that the results of SEC investigations showed that when managers are involved in abusive earnings management practices, these managers must lie to auditors, analysts, investors, and co-workers to cover up this fraudulent activity. High-level managers spend a lot of time designing methods to ensure that harassment practices continue.

IAI (2016: 13-15) suggested the fundamental characteristics of financial statements including relevance and faithful representation. Relevant financial information means that it can make a difference in decisions made by users, therefore the information must have predictive value, confirmatory value, or both. Faithful representation means being able to represent precisely the phenomenon to be represented, therefore it must be complete, neutral, and free from material error. Enhancing qualitative characteristics that enhance the usefulness of relevant information and are

represented precisely consists of comparability, verification, timeliness, and understanding. Godfrey (2010: 98) described the qualitative characteristics of financial statements according to the Statement of Financial Accounting Concepts (SFAC) no.2 consisting of: understandable, relevant, reliable (reliable), and comparable. Relevance consists of timeliness, predictive value, and feedback value. Reliable consists of verifiability, representational faithfulness, and neutrality. Yacob (2009) argued that deviations from the Financial Accounting Standards can be done, if the compliance with the Financial Accounting Standards provides an understanding that is wrong and contrary to the purpose of the financial statements as regulated in the basic framework, although the possibility of these deviations is very rare. Yaping (2006) argued that financial statements cannot be 100% precisely presented, because: (1) accounting standards involve subjective considerations, so even if managers do not intend to distort financial statements, there are still different considerations among the users of financial statements in interpreting company values, and (2) managers have private information that is not distributed to other parties, so outsiders do not have a basis for assessing whether financial statements represent the real economic value.

The agency theory connects human behavior by assuming that both investors (owners) and managers (agents / managers) are rational parties and have their own interests, so they will try to maximize their own interests. Therefore, managers do not always act in accordance with what they should and can cause agency problems which ultimately lead to agency costs. Eisenhart (1989) in Triyuwono (2018) suggested that the contract between the principal (owner) and the agent (manager) raises two main problems, namely moral hazard and adverse selection. Moral hazard occurs if the agent does not carry out agreed actions (negligence) while the adverse selection occurs because the agent has complete information, so that he / she can choose the information presented to the owner, which on the other hand, the owner cannot fully verify. The focus of the agency theory is on determining the most efficient contract that regulates the relationship between owners and agents (managers) based on three assumptions, namely: (1) Assumptions about human nature - emphasizing that humans have a tendency to selfishness, has bounded rationality, and risk aversion; (2) Assumptions about organization - suggest the existence of conflict between members of the organization, the efficiency as a criterion of productivity, and the existence of information asymmetry between principals and agents; (3) Assumptions about information - suggest that information is seen as a commodity that can be traded. Watts and Zimmerman (1986) in Triyuwono (2018) suggested that contracts will not reduce the agency costs unless there is a breach of contract, because it needs to be monitored through accounting numbers. For example, debt agreements between company managers and banks often require companies to maintain interest-rate ratios above a certain level, and bonus compensation schemes for executive compensation are generally based on accounting income. Accounting plays an important role in the contract process related to full

disclosure of information, so as not to occur asymmetric information.

3. HYPOTHESES

Henry (2013) suggested that related to managerial stereotypes, successful managers have attitudes, behaviors, and temperaments that are generally more male-owned than women-owned. In a work environment situation in which there is an ethical problem in earnings management, it can affect someone to judge ethically or not about an earnings management practice. Henry (2013) suggested the theory of gender socialization, that there is a possibility that male lecturers would tend to judge earnings management practices as ethical actions compared to that of female lecturers. Research results by Henry (2013) showed that there is no significant differences between men and women in ethical perceptions of earnings management, but women have a higher ethical orientation than do men. This study intended to retest whether there are differences in perceptions between men and women in looking at earnings management practices and their influences on the quality of accounting information. Therefore, the first hypothesis of this study can be developed as follow:

Ha_{1a}: There are differences in stakeholder perceptions between gender towards earnings management practices.

Ha_{1b}: There are differences in stakeholder perceptions between gender on the influence of earnings management on the quality of accounting information.

Rosenzweig and Fischer (1994) in Jooste (2011) found that respondents who are more experienced and have a higher level of responsibility view the accounting practices as less coarse in making earnings management compared to those who were less experienced (less than 6 years experienced) and have lower responsibilities. Jooste (2010) and Giacomino and Akers (2006) in Jooste (2011) presented the results of the study stating that there is no significant differences between genders, but found there are significant differences between students and business managers. Business managers assess earnings management practices as less ethical than do the students. Jooste (2011) used the Burns and Merchant (1990) questionnaire to compare the results of survey of undergraduate students and Business Managers (MBA Course students working in the accounting office) at Nelson Mandela Metropolitan University (NMMU) with four previous studies before 2002 (before Sarbanes-Oxley Act) carried out by Clikeman et al. (2001), Fischer & Rosenzweig (1995), Rosenzweig & Fischer (1994), and Merchant & Rockness (1990). Jooste (2011) suggested the results of his research that there is no substantial changes in the perspective of students and business managers related to the earnings management practices. Overall business managers were found to view earnings management practices as less profitable than do the students. This could occur because students have a lower risk than business managers do, or because students do not understand the words in the earnings management questionnaire. Age does not always indicate the level of

maturity of a person, but at least with the increasing age a person should think more seriously in making decisions. This study sorted the age of respondents under 40 years old and over 40 years old to see whether there is a significant difference in stakeholder perceptions based on maturity level on earnings management and their influences on the quality of accounting information. Therefore, the second hypothesis can be developed as follow:

Ha_{2a}: There are differences in stakeholder perceptions based on the maturity level of earnings management practices.

Ha_{2b}: There are differences in stakeholder perceptions based on the maturity level of the influence of earnings management on the quality of accounting information.

Jooste (2011) found that there are significant differences between students and business managers, in which business managers assessed that earnings management practices were less ethical than did the students. In this study, it was re-examined to describe the differences in perceptions between stakeholders who have not worked yet (only students) and those who have worked on earnings management, and their influences on the quality of accounting information. Therefore, the third hypothesis can be developed as follow:

Ha_{3a}: There are differences in stakeholder perceptions based on work experience with earnings management practices.

Ha_{3b}: There are differences in stakeholder perceptions based on work experience on the influence of earnings management on the quality of accounting information.

Hamid et al. (2012) suggested that there are several cases of fraud whereas companies that have experience with financial difficulties or problems in managing their profits will cheat in financial statements presentation. Research by Hamid et al. (2012) adopted the theory of reasoned action (Ajzen and Fishbein, 1980) to detect earnings management behavior in financial statements. Based on the questionnaire distributed to auditors in Malaysia, the results of the study by Hamid et al. (2012) suggested that auditors' motivation involved in earnings management was triggered because: (1) the pressure from their affiliates, (2) the motives to prioritize the interests of others (altruistic), and then followed by the speculative motives. Yaping (2006) suggested that everything has two sides, including the attitudes toward earnings management. Previous literature considers earnings management as profit manipulation that focuses on cheating on profits and accounting creativity. Yaping's research (2006) offered systematic studies on the positive side of earnings manipulation and suggested that hostility towards earnings management is not feasible. Contradictions that arise in the writing of Yaping (2006) were intended to increase the understanding of earnings management by studying the benefits of earnings management for various parties who have the contracts with companies and investors such as the benefits of social resource allocation. Kanakriyah et al. (2017) sought to understand the natural impact of earnings management practices on the quality of accounting information in Jordan,

and stated that all accounting information users believe that earnings management practices carried out by several companies in Jordan have an impact on user decisions such as investors, financial analysts, and creditors. The results of the study by Kanakriyah et al. (2017) found that earnings management has an important influence on the quality of accounting information and the results of this study has limited contribution to the literature on the exploitation of the concept of earnings management to influence the quality of accounting information in developing countries. This study investigated the influence of stakeholder perception of earnings management on the quality of accounting information in Indonesia. Therefore, the fourth hypothesis can be developed as follow:

Ha₄ : There is a negative and significant influence of stakeholder perceptions of earnings management on the quality of accounting information.

4. RESEARCH METHOD

The population in this study were corporate stakeholders in Indonesia. The respondent's sample consisted of employees (managers) of companies, investors, creditors, auditors, accounting lecturers, and under-graduate and post-graduate accounting students and the students of Accountant Professional Education who had not worked and were chosen conveniently in Jakarta in the second semester of 2018.

The first, second, and third hypothesis testing in this study used the independent sample t-test. Regarding the fourth hypothesis, the test was conducted by using simple regression with the following equation:

$$Y = a + \alpha + \beta_1 X_1 + \epsilon$$

Description :

- Y = The quality of accounting information
- a = Constant
- β = Regression Coefficient
- X₁ = Stakeholder Perception of Earnings Management
- ε = Error

5. RESULTS AND DISCUSSIONS

The subjects of this study are stakeholders which will be described based on gender, maturity, and work experience. Based on 110 respondents' answers from Google Form and manual submission, the classifications by gender, maturity level, and work experience can be described as follows:

Gender	
Man (1)	41
Woman (2)	69
TOTAL	110
Age of Respondents	
Over 40 years old (1)	23
Under 40 years old (2)	87
TOTAL	110

Work Experience	
Already Working (1)	52
Not Yet Working (2)	58
TOTAL	110

Among 52 respondents who have already worked, their jobs can be described in the following details: Auditor (6), Accounting Lecturer (21), Investor (6), Employees (17), and Bankers (2). Table 1 below presents the results of the first hypothesis test using independent sample t-test to differentiate the perceptions of earnings management based on gender (male & female), and their influences on the quality of accounting information.

Table 1
The Results of Independent Sample t-Test : Ha₁

Description	Sig. Levene's Test	Sig. t-Test
Earning Management Perceptions (Ha _{1a})	0.687	0.838
Influence on the Quality of Acc. Inf. (Ha _{1b})	0.630	0.273

Based on the result of the test of differences above, it can be explained that the Levene's Test significance value is above 0.05, which indicates homogeneous data and the significance value of the t-test is above 0.05. So, it can be concluded that there is no differences between male and female stakeholder perceptions of earnings management and their influences on the quality of accounting information. The Ha_{1a} and Ha_{1b} test results show that there is no differences between male and female stakeholder perceptions of earnings management and their influences on the quality of accounting information. Thus, Ha_{1a} and Ha_{1b} could not be accepted. This is in accordance with the results of Henry's research (2013). So, it can be described that men and women have perceptions that are not significantly different related to the perceptions of earnings management and the influence of earnings management on the quality of accounting information. The results of this study are also in accordance with Jooste (2010) and Giacomino and Akers (2006) in Jooste (2011) stating that there is no significant differences between genders.

Table 2 below presents the results of the second hypothesis test using the independent sample t-test to distinguish the perceptions on earnings management based on maturity level (age 40 years and over & under 40 years), and their influences on the quality of accounting information.

Table 2
The Results of Independent Sample t-Test : Ha₂

Description	Sig. Levene's Test	Sig. t-Test
Earning Management Perceptions (Ha _{2a})	0.459	0.643
Influence on The Quality of Acc. Inf. (Ha _{2b})	0.296	0.031

The Levene's Test significance value above 0.05 indicates homogeneous data and the significance value of the t-test shows is above 0.05. So, it can be concluded that there is no difference in stakeholder perceptions based on maturity level, but the significance value of the t-Test is below 0.05. So, there is a difference in stakeholder perceptions based on maturity level. By looking at the mean value of 'Influence on The Quality of Accounting Information' variables, it can be described in more detail that respondents aged 40 years and over, turned out to be have higher perception that earnings management has an influence on the quality of accounting information, compared to those under 40 years. The $H_{a_{2a}}$ test result shows no differences in stakeholder perceptions of earnings management between those aged 40 years and over and those under 40 years. Thus, $H_{a_{2a}}$ was not acceptable, but related to stakeholder perception of the influence of earnings management on the quality of accounting information, there is a significant difference, thus $H_{a_{2b}}$ was accepted. Stakeholder perceptions among the age of 40 and above, have a greater average score (more agree) than those under the age of 40. Thus, respondents who have a high level of maturity are more aware that earnings management will affect the quality of accounting information. This is in accordance with Rosenzweig and Fischer (1994) in Jooste (2011), who found that respondents who are more experienced and have a higher level of responsibility view the accounting practices in conducting earnings management compared to those with less experienced (less than 6 years of experience) and have lower responsibilities. The result of this study is also in accordance with Jooste (2010) and Giacomino and Akers (2006) in Jooste (2011), who found that although there is no significant difference between genders, there are significant difference between students and business managers, because business managers assessed the management practices of earnings as less ethical than do the students. Overall business managers who were involved in this study acting as respondents who had maturity level based on age above 40 years were found to view earnings management practices as less profitable than the students acting as respondents who were under 40 years of age. This can occur because the students (respondents who were less than 40 years old) have a lower risk than do business managers (respondents who were more than 40 years old) or because the students were less familiar with the word stated in the earnings management questionnaire because of being lack of experience.

Table 3 below presents the results of the third hypothesis test using the independent sample t-Test to distinguish the perceptions on earnings management based on work experience (already working & not yet working), and their influences on the quality of accounting information.

Table 3
The Results of Independent Sample t-Test : H_{a_3}

Description	Sig. Levene's Test	Sig. t Test
Earning Management Perceptions ($H_{a_{3a}}$)	0.100	0.441
Influence on The Quality of Accounting Information ($H_{a_{3b}}$)	0.056	0.356

Based on the result of the tests of difference above, it can be seen that the Levene's Test significance value above 0.05 indicates homogeneous data and the significance value of the Earning Management Perception test and Influence on The Quality of Accounting Information shows the values above 0.05. So, it can be concluded that there is no difference in perceptions of stakeholders between those who have work experience and those who do not, on earnings management and their influences on the quality of accounting information. The $H_{a_{3a}}$ and $H_{a_{3b}}$ test results show no difference in the perceptions of stakeholders who have work experience and who do not, on earnings management. Thus, $H_{a_{3a}}$ and $H_{a_{3b}}$ could not be accepted. The results of this study are not consistent with the results of Jooste's (2011). This is because the respondents of this study who had work experience had a fairly large number (52 respondents) but when viewing at above the age of 40, there were only 23 respondents. So, because of the number of respondents in this study, despite of having work experience or not, many of them were under the age of 40, so they were less matured in looking at the influence of earnings management on the quality of accounting information.

After all the classic requirements tests had been met, in order to find out the influence of Earnings Management on the Quality of Accounting Information, the t-Test and F-Test were conducted. The results can be seen in Table 4 and Table 5 below.

Table 4
The Results of t-Test
Coefficient^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
1 (Constant)	2.093	.468		4.475	.000
Earnings Management Perception	.526	.106	.432	4.976	.000

Dependent Variable: Influence on the Quality of Accounting Information

Based on Table 4, it can be seen that the value of unstandardized coefficients (B) shows a positive value with a significance value below 0.05. This shows that Ha₄ was accepted, but the direction does not match the hypothesis. The results of this study indicate a positive direction, which means that the higher the stakeholder perception of earnings management, the higher the quality of accounting information will be. The test results of Ha₄ show a significant value as the influence of earnings management perception of the quality of accounting information. Thus, Ha₄ was accepted, but with the opposite direction. The result of hypothesis test in this study indicate a positive direction, which means that higher (more agree) stakeholder

perception of earnings management will further increase its influence on the quality of accounting information. The results of this study reveal that stakeholders are increasingly aware of the need for earnings management that can improve the quality of accounting information, of which it is not in negative connotation of earnings management to reduce the quality of accounting information. Thus, the results of this study are not consistent with the results of Kanakriyah et al. (2017), but they are in accordance with Yaping's (2006) research that conducted systematic studies on the positive side of earnings manipulation and suggest that hostility towards earnings management is inappropriate.

Table 5
The Result of F-Test
ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	9.524	1	9.524	24.762	.000 ^b
Residual	41.538	108	.385		
Total	51.062	109			

a. Dependent Variable: Influence on the Quality of Accounting Information

b. Predictors: (Constant), Earnings Management Perception

Based on Table 5, it can be seen that the significance value of the F-Test is 0.000 (below 0.05), which means that the regression model is declared fit. Therefore, the equation of the prediction model can be made based on Table 4 as follow:

$$Y = 2.093 + 0.526 X_1 + e$$

Description:

- Y = The Quality of Accounting Information
- a = Constant = 2.093
- b₁ = Regression Coefficient = 0.526
- X₁ = Earnings Management Perception
- E = Error

The correlation coefficient (R) is 0.432 and the Coefficient of Determination (R²) is 0.187. Therefore, it can be said that the prediction model of this study illustrates the correlation or association of independent variable to bound by 43.2%,

and the influence of independent variable on the dependent variable is 18.7%.

6. CONCLUSIONS

As the results of independent sample t-Tests, the hypotheses 1a and 1b were not accepted, because they show no significant differences between male and female stakeholder perceptions of earnings management and their influences on the quality of accounting information. Thus, it can be revealed that male and female perceptions of earnings management are almost the same (no significant differences).

As the results of independent sample t-Test, the hypothesis 2a shows no significant difference in stakeholder perceptions of earnings management based on the maturity level, but the result of hypothesis 2b shows that there is a significant difference in stakeholder perceptions based on maturity level on the influence of earnings management on

the quality of accounting information. By looking at the mean value, it can be described in more detail that the respondents aged 40 years and over, turned out to have higher perceptions that earnings management has an influence on the quality of accounting information compared to those under 40 years of age. Thus, it can be revealed that H_{a2a} was not acceptable, while H_{a2b} was accepted. This shows that increasing age can change the perception of earnings management and its influence on the quality of accounting information.

As the results of independent sample t-Tests, the hypotheses 3a and 3b show no differences in perceptions of stakeholders who have work experience and who do not, on earnings management and their influences on the quality of accounting information. Thus, H_{a3a} and H_{a3b} could not be accepted, so that it can be revealed that the stakeholders' work experience does not make a significant difference in their perceptions of earnings management as well as the influence of earnings management on the quality of accounting information.

The fourth hypothesis was accepted, because it shows that there is a significant influence of earnings management perception on the quality of accounting information, but the direction is positive. The difference in direction from shows that stakeholders are increasingly aware of the need for earnings management that can improve the quality of accounting information. So, it is expected that management as an agent can act in harmony with the interests of stakeholders in providing better quality of accounting information.

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