

ABSTRACT

The purpose of this research is to see the difference of earnings management to company performance before and after Initial Public Offering. Earnings management is detected and calculated with discretionary accruals (DA) Models of Jones Modified. The population of this study are all companies that IPO in Indonesia Stock Exchange (BEI) in observation year 2011-2014. The samples in this study amounted to 35 companies obtained by using Purposive Sampling method. Data analysis in this research using non parametric paired test that is wilcoxon test. The results in this study proves that there is no indication of earnings management one year before and one year after the IPO company.

Keywords: Earnings Management, Initial Public Offering