

ABSTRACT

Theresia Rina Thesa, Effect of Earnings Management Accounting In Konservatisme Against Corporate Profile In The Indonesia Stock Exchange (Under the guidance of Mr. Antonius Singgih Setiawan, S.E., M.Si., Ak.)

This study aims to prove the magnitude of the influence of earnings management is characterized by increased earnings and profits have declined for the manager the option to use conservative accounting in companies listed on the Indonesia Stock Exchange (BEI). The samples were selected based on purposive sampling, a total of 260 companies listed on the Stock Exchange during the period 2007 to 2009. Data of total accruals, discretionary accruals and accruals nondiskresioner used in testing this hypothesis is a financial statement data for the year ended December 31, 2008 through December 31, 2009. This study uses a logit regression analysis for hypothesis testing. But before, it first tested the data using the Kolmogorov-Smirnov One Sample Test. The results of hypothesis testing showed that the H1 and H2 received, which means the influence Earnings management that marked the declining profits of the manager the option to use conservative accounting on companies in Indonesia Stock Exchange (BEI).

Keywords: Earnings Management, konservatisme accounting.