

Analisis dampak tenure individual audit partner dan ceo klien terhadap earning surprise management = Analysis the effect of individual tenure of audit partner and client ceo with earning surprise management

Devitha Amelia, author

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Abstrak

Penelitian ini merupakan studi empiris pada perusahaan non keuangan di Indonesia yang terdaftar di Bursa Efek Indonesia pada tahun 2012 sampai dengan 2014 dengan menggunakan tiga pendekatan pengukuran, 540 sampel untuk model 1 yang menganalisis hubungan Tenure Individual Audit Partner dan CEO Klien terhadap kemungkinan perusahaan melakukan upward earning management menggunakan proksi akrual diskresioner, 312 sampel pada model 2 yang menganalisis kemungkinan perusahaan melakukan downward forecast guidance menggunakan proksi Earning Per Share (EPS), dan 158 sampel pada model 3 yang menganalisis hubungan trade off.

Hasil pengujian menunjukkan bahwa Tenure Individual Audit Partner dan CEO klien berpengaruh pada kemungkinan perusahaan melakukan upward earning management, downward forecast guidance, dan downward forecast guidance tanpa melakukan upward earning management (trade off). Hasil penelitian ini menolak pernyataan bahwa upward earning management dan downward forecast guidance merupakan hubungan substitusi. Sebaliknya, hasil penelitian ini menyatakan bahwa manajemen perusahaan mungkin melakukan kombinasi upward earning management dan downward forecast guidance untuk menghindari negative earning surprise.

This study is an empirical study on listed non financial firms on Indonesia Stock Exchange period 2012 until 2014 with three approaches model, consist of 540 samples for model 1 which analyze the effect of Individual Tenure Audit Partner and Client CEO with firms likelihood to do upward earning management, 312 samples for model 2 which analyze firms likelihood to do downward forecast guidance, and 158 samples for model 3 which analyze the substitution effect between those two.

Result showed that Individual Tenure of Audit Partner and Client CEO have significant influence on firms likelihood to do upward earning management, downward forecast guidance, and downward forecast guidance without upward earning management (trade off). This paper result reject that there is substitution effect between upward earning management and downward forecast guidance. This paper result indicate that it is likely that firms will do combination with both upward earning management and downward forecast guidance to avoid negative earning surprise.