

**COMPARATIVE STUDY OF REVENUE MODEL AND  
ACCRUAL MODEL TO DETECT EARNING MANAGEMENT  
IN TEXTILE COMPANIES LISTED IN INDONESIA STOCK  
EXCHANGE 2008 - 2011**

by

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***ABSTRACT***

*This research is a comparative study in detecting earnings management, the Accrual Model of Revenue Model, to assess which are the most significant in detecting earnings of the two methods, in this research a case study on Textile Companies listed on the Indonesian stock exchange, using of time series data period 2008-2011.*

*Results of the study showed revenue model is more significant in detecting earnings management compared with accrual model, this indicator can be seen from the results more significant, where the results of the regression analysis showed adjusted R square value on revenue model is greater than the value of adjusted R square on accrual model, the adjusted R square value greater indicates that the use of variables have a greater influence on profits, so the revenue model is more significant in detecting earning manajement.*

*Keywords: Earnings management, Accrual Model, Revenue model.*