

***INFLUENCE THE VALUE OF STOCK OFFERING, LEVERAGE AND
SCALE/SIZE COMPANIES TO EARNING MANAGEMENT SAMPLE IS
LISTED COMPANIES IN INDONESIA STOCK EXCHANGE***

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ABSTRACT

Earnings management arise or allegedly performed by the manager or the preparers of financial statements in financial reporting processes of an organization because they expect a benefit from actions taken. This study is aimed to analyze the effect of offering value, leverage and scale / size of the company to earning management. This sample is listed companies in Indonesia Stock Exchange from 2007 - 2009. The number of samples that meet the criteria there are 25 companies. Statistical analysis method used is regression method.

The results of this study showed no effect simultaneously, while partially only leverage that influence earnings management. while the value of stock offering (proceeds) and the scale / size of company (size) does not affect earnings management.

Keywords: Earnings management, discretionary accruals, initial public offering, the value of stock offerings, leverage, scale / size of company.