UNIVERSITAS
MERCU BUANA

ANALISIS EARNING MANAGEMENT SEBELUM DAN SESUDAH RIGHT ISSUE PADA PERUSAHAAN GO PUBLIC DI BURSA EFEK INDONESIA

TESIS

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PROGRAM STUDI MAGISTER AKUNTANSI
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Diajukan sebagai Salah Satu Syarat untuk Menyelesaikan
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PENGESAHAN TESIS

Judul	: **ANALISIS EARNING MANAGEMENT SEBELUM DAN SESUDAH RIGHT ISSUE PADA PERUSAHAAN GO PUBLIC DI BURSA EFEK INDONESIA**
Nama	: Perry Rimanda
Program	: Pascasarjana Program Magister Akuntansi
Tanggal	: 01 Pebruari 2010

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ANALISYS OF EARNING MANAGEMENT BEFORE AND AFTER THE RIGHT ISSUE OF GO PUBLIC COMPANIES IN BURSA EFEK INDONESIA

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ABSTRAC

The main objective of this research is to obtain emprical evidence about earning management by income increasing discretionary accruals technique before right issue and income decreasing discretionary accruals after right issue. The recognition of earning management in this research is through discretionary accrual and through the significance of discretionary accrual value and the difference between discretionary accrual value before and after right issue.

The sample of this research consist of 24 go public companies that listed in Indonesian Stock Exchange which perform right issue during 2002 – 2006. Samples are selected by using purposive judgment sampling method. Financial report information used in this study are net income, net operating cash flow, Gross Plant, Property and Equipment, total assets, revenue, and also account receivables.

Kolmogorov-Smirnov Goodness of Test is used to examine the normality of disretionary accrual data. Because the result of Kolmogorov-Smirnov Goodness of Test indicated that discretionary accrual data is normal, Paired Sample t-Test is used to examine the difference value of discretionary accrual before and after right issue.

The result this research is there are weak evidence that companies conduct earning management by income increasing discretionary accruals technique before right issue and income decreasing discretionary accruals after right issue but there are no significant statistic evidence that companies management conduct earning management in one year before and one year after right issue.

Key word: Earning Management, Right Issue, Discretionary Accrual.

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