

ABSTRACT

ANALYSIS OF INFLUENTIAL FACTORS AGAINST EARNINGS MANAGEMENT ON THE COMPANY'S INITIAL PUBLIC OFFERING IN INDONESIA STOCK EXCHANGE

by

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This study aims to detect earnings management company before and after the IPO, and demonstrate empirically the influence of the value of the current public offering IPO, firm size, firm age, and leverage on earnings management company before the IPO.

This study uses a sample of all companies in 2007-2012 launched Initial Public Offering. Samples taken as many as 61 companies conducted by purposive sampling. Data collected through documentation. Data were analyzed using Independent Sample T-Test analysis and multiple regressions with SPSS 17.0 software.

The study states that the sample firms do more research before doing an IPO earnings management compared to after the IPO. Besides, the results of this study also showed that the independent variables of the overall expected effect on earnings management, leverage variables only affect the earnings management, while offering value, firm size and firm age has no effect on earnings management.

Keywords: Initial Public Offerings (IPO), Earnings Management, Stock Offer Value, Firm Size, Firm Age and Leverage