ABSTRACT

A COMPARATIVE ANALYSIS OF EARNINGS MANAGEMENT PRACTICES BETWEEN MEN AND WOMEN CHIEF FINANCIAL OFFICERS (CFOs)
(AN EMPIRICAL STUDY IN TRADE, SERVICES, AND INVESTMENT COMPANIES LISTED IN INDONESIA STOCK EXCHANGE)

By

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This study aims to examine and analyze the differences between earnings management practices in men and women Chief Financial Officers (CFOs) in trade, services, and investment companies listed in Indonesia Stock Exchange.

The population used in this study is trade, services, and investment companies listed in Indonesia Stock Exchange in 2009-2012. The sampling method used is purposive sampling method. Based on the results of purposive sampling, 46 companies are acquired as samples out of 111 populations of trade, services, and investment companies with four years observation, so there are 184 data. In this research, earnings management was measured with Modified Jones discretionary accruals model developed by Dechow et al. (1995). Independent sample t-test was used to test the differences between earnings management practices in men and women Chief Financial Officers (CFOs) in trade, services, and investment companies listed in Indonesia Stock Exchange. The tests were performed with SPSS program.

Statistical tests in this study showed that there are differences between earnings management practices in men and women CFOs in trade, services and investment sectors where women CFOs indicate higher discretionary accruals than male CFOs.

Keywords: Earnings management, discretionary accruals, men and women CFOs