

## عنوان مقاله:

Audit Quality and Real Earnings Management: An Analysis Based on the Auditor Industry Specialization and Client Importance

## محل انتشار:

نشریه بین المللی مدیریت ، حسابداری و اقتصاد، دوره 6، شماره 6 (سال: 1398)

تعداد صفحات اصل مقاله: 18

## نویسندگان:

Nur Anissa - *Accounting Department, Faculty of Economic, Universitas Satya Negara, Indonesia*

Mukhlisin Mukhlisin - *Department of Accounting, Atma Jaya Catholic University of Indonesia, Jakarta, Indonesia*

Thio Petronila - *Accounting Department, Faculty of Economic and Business, Universitas Katholik Indonesia Atma Jaya, Indonesia*

## خلاصه مقاله:

Real earnings management reflects management intervention to manipulate earnings based on the company's normal business activities. This intervention is veiled and difficult to detect so it requires specialist auditors who expertise in industrial business practices. In the agency theory, the quality auditors representing external governance serves to reduce asymmetric information between management and shareholders and minimize agency costs. Auditor quality is determined by the auditor's ability and independence to detect abnormal business practices. Industry specialization auditors have the competence, expertise, and skills to find out whether or not there are abnormal business practices for the purpose of earnings manipulation. Meanwhile, client importance that reflects the level of economic dependence of the auditor on the client encourages the auditor to be ignorant or tolerant of manipulation of business activities for the purpose of management opportunism. This research was conducted on manufacturing and trading companies listed on the Indonesia Stock Exchange in the ۲۰۱۲-۲۰۱۶ period. Observation is carried out on ۴۳۰ data and analysis by multiple linear regression. The test results prove that the auditors of industrial specialization have a negative effect on .real earnings management. Client importance also proved to have a positive effect on real earnings management

## کلمات کلیدی:

Real Earnings Management, Auditor Industry Specialization, Client Importance

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1810139>

