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Preface

Praise and gratitude always we pray to the Lord of Universe, GOD Almighty (ALLAH SWT), who always gives a mercy and blessing for mankind. Thus, we can attend the international conference in healthy and halcyon conditions without any obstacles.

First of all, on behalf of Rector of Muhammadiyah University of Metro warmly welcomes for the presence of keynote speakers and the participants of international conference in various colleges, either domestic or overseas. Especially for a chairman of Indonesian's People Consultative Assembly or MPR-RI, Mr. Zulkifli Hasan; and a chairman of Higher Education Assembly of the Central Board of Muhammadiyah, Prof. Lincolyn Arsyad.

Secondly, we do apologize if in providing services to the keynote speakers and the participants of the international conference are below of your expectations, all of those are caused by our capability limitation.

Thirdly, through this international conference, intended as a reflection of our commitment consistently improve the quality of education and accommodate more opportunities in academic collaboration.

Therefore, I believe that this international conference will be able to present an interesting discussion on the topics, by prominent speakers from Malaysia, Indonesia, Brunei and Thailand, which contribute to the development of knowledge and hopefully will encourage more research on this region.

In this beautiful occasion, I would like to congratulate to the organizers of international conference who have organized this event, hence, the event can be held most efficiently. Perhaps, it will support Muhammadiyah University of Metro to actualize its mission to become one of *international standard universities* in the near future.

Finally, once again I would like to say, welcome to all the distinguished guests and participants of the international conference.

Muhammadiyah University of Metro will give the best to help you recognize this Lampung land. Please enjoy our hospitality and have a pleasant experience in the international conference. Thank you.

Metro, November 7th, 2016

Prof. Dr. H. Karwono, M.Pd.
Rector of Muhammadiyah University of Metro

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An Analysis of Earning Management to Predict Financial Statement Fraud: Empirical Study on Public Company in Indonesia Stock Exchange

Gustin Padwa Sari*1, Nedi Hendri*2

*MUHAMMADIYAH UNIVERSITY OF METRO, LAMPUNG, INDONESIA

Abstract
This study aims to test whether earning management could be an initial indication of the company to commit fraud in the future. The Earning management is measured by using aggregated prior discretionary accruals. The fraud indicated company can be found on the company which gets suspend sanctioned from Indonesian stock exchange (IDX) in certain criteria. This study uses 22 fraud indicated companies and 22 non-fraud indicated companies as sampling. The result shows that the fraud can be detected if the earning management is up to 3 years before the fraud occurs.

Keywords: Earning Management, Financial Statement Fraud

1. INTRODUCTION

A company has an obligation to convey useful information to the interested parties. The company's desire to present information to show better financial performance than economic performance results management to take intervention on financial statement and can lead to fraud. Hence, the financial statement becomes irrelevant for user as decision-making.

Earning management is a management's deliberate intervention to report a earning in accomplishing certain goal. Regardless of whether that goal is for the managerial benefit, or to increase the company's market value, but such action is still in principle applicable accounting standard. While Fraud is an act that is done intentionally to have benefit from the other party, with wrong suggestion or truth coercion, has a hidden purpose as well as specific strategy and an unnatural way and violate the applicable accounting standard causes other people deceived or suffer losses.

While Fraud is an act that is done intentionally to have benefit from other party, with the recommendation incorrectly or coercion of truth, which has a hidden purpose, a specific strategy, an unnatural way and violate the applicable accounting standard. Thus it causes other people be deceived or suffer loss. Earning Management has a reversal property [4] it means that, if the company conducts income increasing in the current year. Then the company should be prepared with a earning decline in the years ahead. This raises the company's management potential to intervene more deeply. Thus it becomes the management motivation to commit financial statement fraud.

Rezaee (2005) states that fraud in the financial statement is usually preceded by misstatement or earning management of quarterly financial statement is not considered material but eventually evolved into a large scale fraud and produce misleading annual financial statement materially [1].

In fact, the result fraud of examiner is not publicly reported in Indonesia. Financial Service Authority (FSA), which is regulatory agency, has not issued regulation on how the mechanism of detecting and imposing sanction on fraud perpetrator. This study tries to make the detection of fraud through the announcement of Indonesia Stock Exchange (IDX) i.e. when the company declares delisting and suspension of argument which is based on the cause identification of delisting and suspension which could indicate that the company commits fraud [19].

Research on fraud has been widely practiced in Indonesia (Lisdi 2008; Kusumawardhani, 2013; Yuliana, 2012; Sukirman and Sari, 2013; and Nugraha and Henny, 2015) However, the study which correlate between earning management and fraud is still limited. There are even some studies use earning management to minimize financial statement fraud. It leads to do further research that earning management may be an initial indication of the company to commit fraud in the future.

Puspatrisnanti and Fitriyani (2014) research the correlation between earning management and fraud in the financial statement. The result shows that the earning management has positive effect of fraud in the financial statement marginally Significance. Previously, Perols and Lougee find that the company which apply earning management in prior years of fraud indicated [10]. However, Wijayanti and Wiedodofind different thing i.e. earning management does not affect to the financial statement fraud [18]. Therefore, it is necessary to study

[1]Corresponding Author. No Telp:-, *E-Mail Address:-*
[2]Corresponding Co-Author. No Telp:+6285267185403, *E-Mail Address:*nedi_hendri@yahoo.com

further whether the company which conducts earning management in prior of fraud indicated is most likely to apply financial statement fraud.

2. LITERATURE REVIEW

2.1 Earning Management

Earning management is a taken action over the management through several accounting choices to get certain goal. The objective is for its own sake or to increase the company's market value. This management intervention results a financial statement that is not neutral and used for some personal gain [13].

Assih and Gundono defines earning management is a process that is utilized intentionally, but it is bordered by General Accept Accounting Principles (GAAP), to get the desired income level [1]. Earning management is refraction income measurement. Thus the earning becomes inappropriate to the reported statement. It can lead to the possibility of error decision by the concerned parties.

Earning management occurs when managers intervene the preparation of financial statement and transaction structuring to alter its financial statement and to deceive the company's stakeholders about the company's economic performance or affect the outcome of the contract which depend on accounting statement rate. It means that the earning management can be done by managers through accounting method policy [15].

2.2 Fraud

Fraud is a deception intentionally practiced to obtain the benefit for certain party and make damage for other parties [14]. According to The Association of Certified Fraud Examiners, Fraud is a breaking the law utilized deliberately for certain goal (giving wrong statement to other party / manipulation) that is applied by its employee or others directly or indirectly which can inflict financial loss to other party [2].

Following to ACFE (Association of Certified Fraud Examiners), Fraud is divided into 3 (three) types or typologies based on an action i.e. Asset Misappropriation, Fraudulent Statement, and Corruption. Fraud is an act that is conducted intentionally to have benefit from the other party with wrong suggestion or truth coercion that has a hidden purpose as well as specific strategy and an unnatural way and violate the applicable accounting standard causes other people deceived or suffer losses.

Imitating to Tuanakotta, Fraud is an action to break the law i.e. the action which has deliberateness, bad faith, deception, hidden and trust misapplication [17]. Therefore, if an action is not categorized by the problem above or less one, then it cannot be categorized as a fraud. According to Hayn within Lisdi, financial fraud is done through accounting practiced fraudulence that aims to deceive. In addition, earning management is conducted by management pleasure through judgment and approximate estimation which is still in rule of General Acceptance Accounting Principle (GAAP) [8].

2.3 Hypothesis Development

Dechow et al. find that the fraud indicated company, commit earning management (accrual discretionary component) in the period of 3 years before the indicated fraud [4]. Earning management conducted by the fraud indicated company is greater than the company did not commit fraud. Beneish [3] and Jones et al [5] provide evidence that there is a positive relationship between earning management and fraud in the year before the fraud indicated company. Perols and Louge find similar results that the company detected Fraud is proven to commit earning management in the past [10].

In Indonesia, research on earning management and fraud are committed by Wijayanti and Wiedodo and they find different thing that earning management fraud does not affect to financial statement [18]. But the line with Perols and Louge [10], Puspatrisnanti and Fitriani [11] provide empirical evidence that there is a positive relationship in the period before the earning management fraud against the possibility of fraud.

Ha: the company performs earning management in prior indication of fraud has possibility of doing fraud in the financial statement.

2.4 Research Model

To detect whether the past earning management has correlation to the probability of financial statement fraud, thus hypothesis test uses a model as follows:

$$\textbf{FRAUD} = \beta_0 + \beta_1 \textbf{AGPRIOR\_DA} + \beta_2 \textbf{ROA} + e$$

Note:

P_FRAUD	: Dummy Variable has score 1 if the company does fraud, and score 0 if the company does not do fraud.
AGPRIOR_DA	: Aggregated prior discretionary accrual is accrual measurement on 3th Period prior to fraud application.
ROA	: *Return on Asset*

α	: Constantan
$\beta1, \beta2$	: Regression Coefficient
e	: Error term

3. RESEARCH METHOD

3.1 Population and Sample

The population in this study is a registered company in Indonesia Stock Exchange during 2014 to 2015. The sampling procedure usespurposive sampling method. The criteria of data collection and sampling are the company which is not a engaged company in the financial sector. Having an audited financial statementfor three years prior to research related to the measurement of earning managementfully. The sample is company sanctioned the suspension of the Indonesia Stock Exchange (IDX) with certain criteria. Based on the classification, it is obtained 22 companies that belong to the fraud and 22 companies that did not commit fraud (Matching Sample). The company selection does not commit fraud because the companies have the same amount of asset and equity industry sector.

3.2 Variable Operationalization

Fraud variable in this research conducts dummy variable, code '1' is for the companies which are detected to commit fraud and code '0' is for the companies which are not detected to commit fraud. The way to identify fraud is a modification of Yuliana' suggestion (2012) that the researcher holds i.e. when the company get suspension sanction in Indonesia Stock Exchange (IDX) by following criteria:

a. There is an error or presentation mistake of financial statement andit does not havea comment from the auditor (Disclaimer).
b. There is difference between the announcements of the corporate action with real events.
c. Demand exchange explanation and doubt consideration to company goingconcern.
d. The Company is failed to pay debt, bond, and interest. And it appeals Suspension of Payment and interest.
e. The Companyhas concern about information disclosure against stock exchange related to PUT and HEMTD.

Earning management in this study is measured by aggregate prior discretionary accruals (AGPRIOR_DA) proxy. Aggregate prior discretionary accruals are the total (absolute) of discretionary accruals during the three years prior to the fraud occurrence [10]. This study uses each company's residual value in the calculation of discretionary accruals (DA) [6]. Measurement of accrual earning management by using the DA as a earning manipulation proxy is calculated by the following model:

$$\mathbf{TA_{it} = NI_{it} - CFO_{it}} \quad \text{...} \quad \mathbf{(1)}$$

The accruals total value (TA) is estimated by the regression equation as follows:

$$\mathbf{TA_{it}/Assets_{it-1} = \alpha\,0 + \beta1(1/Assets_{it-1}) + \beta2(\Delta REV_{it} - \Delta REC_{it})/Assets_{it-1} + \beta3(PPE_{it}/\,Assets_{it-1}) + e} \quad \text{..............} \quad \mathbf{(2)}$$

Note:

Ni_{it}	= the company' net income i in period t
CFO_{it}	= the company's operating activity Cash flow i in period$t$
TA_{it}	= the company's accruals total i in t period
ΔREVit	= the company's revenue change i inperiod between t and $t-1$
ΔRECit	= the company's receivablechange i in period between t and $t-1$
PPEit	= thecompany's PPE level i in period t
Ait-1	= thecompany'stotal assets$i$ at the end of the period$t-1$
E	= the company's residual value (DA) i.

Return on Assets (ROA) is a net return rate measurement after tax to total assets. The small ROA value indicates if the company's assets cannot increase earning. Puspatrisnanti & Fitriany' research [11] and Perols & Lougee research [10] show that ROA has a negative correlation toward financial statement fraud.

4. DISCUSSION

4.1 Descriptive Statistic

The data used in this study is 44 samples that consist of 22 companies in the financial statement fraud and 22 companies in the financial statements non-fraud as a matching sample. The table below shows the descriptive statistic of research variable in testing the earning management and financial statement fraud. According to that table, it can be seen that fraud variable has a mean of 0.50, there is a ratio of 1:1 between the company's fraud and non-fraud as a matching sample.

Earning management variable which is being proxy with discretionary accruals measures the earning management total during the three years before the company has been indicated as fraud. Mean on aggregated prior discretionary accruals shows 1.07585, which means the average company has a high enough discretionary accruals. The highest value of aggregated prior discretionary accruals is at 5:47 as READY which derives from a sample of Fraud Company. The lowest value of aggregated prior discretionary accruals is 0016 as PANR which comes from Non-fraud Company in the financial statement as a matching sample. ROA rate is net return after-tax toward asset total shows the company that has the highest ROA is 0:43 i.e. ITMA is derived from non-fraud company. The lowest ROA rate is -1.11 i.e. RIMO and comes from of fraud company.

Table 4.1 Descriptive Statistic

	FRAUD	AGPRIORDA	ROA
Mean	0.500000	1.075850	-0.035786
Median	0.500000	0.481234	0.001490
Maximum	1.000000	5.471974	0.434707
Minimum	0.000000	0.016974	-1.117400
Std. Dev.	0.505781	1.313558	0.218356
Skewness	0.000000	1.691294	-2.998534
Kurtosis	1.000000	5.165076	15.72311
Jarque-Bera	7.333333	29.57067	362.7109
Probability	0.025562	0.000000	0.000000
Sum	22.00000	47.33739	-1.574579
Sum Sq. Dev.	11.00000	74.19374	2.050212
Observations	44	44	44

4.2 The Regression Result

Based on the test result of the adjusted R-squared value is 0.74, F-test is 42.5 and probability value is 0.00 <α (5%). It explains that aggregated prior discretionary accruals and ROA affect the financial statement fraud. The value of β1 on the aggregated prior discretionary accruals is 0.043 with a significance value is 0.096. It indicates that there is a positive effect against earning management during 3 years prior to fraud. The possibility of fraud is about 90%. This study is consistent with research Puspatrisnanti and Fitriany (2014), and Perols &Lougee (2011) That fraud can begin misstatements or earning management which is not considered material and then develops into a large fraud and produce misleading financial statements and unlawful.

The result of this study is in line with Dechow (1996), Beneish (1997), and Jones et al (2008) that earning management which is conducted before the fraud indicated company is greater than non fraud company. And there is a positive correlation of earning management before the fraud to the fraud indicated company. The value of β2 on ROA shows the result is about -0.17 while the probability value is 0:21. Negative value of β2 shows a negative relationship between ROA with the possibility of fraud. This study is consistent with the research of Puspatrisnanti and Fitriany (2014), and Antigone &Lougee (2011) that the small ROA value indicates if the company's assets owned cannot increase earnings and the law ROA may indicate financial statement fraud.

Table 4.2 Test Result

Dependent Variable: FRAUD				
Method: Least Squares				
Sample(adjusted): 2 44				
Included observations: 43 after adjusting endpoints				
Convergence achieved after 5 iterations				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
AGPRIORDA	0.043481	0.025529	1.703164	0.0965
ROA	-0.176674	0.139674	-1.264907	0.2134
C	0.300636	0.277159	1.084708	0.2847
AR(1)	0.852364	0.083021	10.26689	0.0000
R-squared	0.766094	Mean dependent var		0.488372
Adjusted R-squared	0.748101	S.D. dependent var		0.505781
S.E. of regression	0.253849	Akaike info criterion		0.184252
Sum squared resid	2.513128	Schwarz criterion		0.348084
Log likelihood	0.038590	F-statistic		42.57792
Durbin-Watson stat	1.937361	Prob(F-statistic)		0.000000
Inverted AR Roots	.85			

5. CONCLUSION AND SUGGESTION

9 This study aims to prove that earning management may be an early indication of the company to commit financial statement fraud. Earning management is measured by using aggregated prior discretionary accruals. This research detects financial statement fraud by announcing of the suspension sanction from the Indonesia Stock Exchange (IDX) with certain criteria. Using a sample of 22 fraud companies and 22 non-fraud companies is found that there is a positive effect of earning management during 3 years prior to the possibility of fraud. It can be concluded that fraud can be detected through earning management up to 3 years prior to the fraud occurrence.

This study has limitation i.e. the earning management test usedis only discretionary accruals. It is hoped in the future studies may use measurement of the other earning management such as: the company operational activity / real earning management [12]. Real Earning management is considered as more capable to detectearning management [15]Another limitation of the study is still focusing on company that commits financial statement fraud. It is hoped in future studies may broaden the fraud scope for asset misappropriation and corruption.

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