

**METODE *EARNINGS MANAGEMENT* DALAM PERSPEKTIF
*INCOME SMOOTHING***

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Abstract

This research aims to provide evidence regarding the measurement of earnings management in perspective of income smoothing. The measurement of earnings management includes two approaches namely real earnings management and accounting earnings management. This research sampled manufacturing companies listed on Indonesia Stock Exchange published financial statements year 2011 and 2010. Variables used in this study are the real earnings management and accounting earnings management as the dependent variable. Unexpected income is as earnings smoothing proxy. Testing is done using multiple regression analysis. The results showed that real earnings management and accounting earnings management associated significant but they are not related to income smoothing

Keywords: *earnings management, real earnings management, accounting earnings management, income smoothing, unexpected income*

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