

Kegagalan tata kelola perusahaan studi kasus Satyam = Corporate governance failures Satyam case study / Nurul Aghnia Zahrah

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Abstrak

[ABSTRAK

Makalah non skripsi ini membahas tentang kegagalan governance perusahaan dari mantan perusahaan teknologi informasi terbesar keempat di India, Satyam Computer Services, yang terlibat dalam skandal fraud akuntansi perusahaan pada tahun 2009. Laporan ini mengkaji implikasi etis dari fraud akuntansi tersebut, jenis earning managemen yang dipraktekkan dan peran dari mekanisme governance perusahaan tertentu yang mungkin telah meringankan kegiatan penipuan (fraud) di Satyam.

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ABSTRACT

This paper discusses the corporate governance failures of Indian's former forthlargest IT firm, Satyam Computer Services, that was involved in a corporate accounting fraud scandal in 2009. It examines the ethical implication of the accounting fraud, the type of earnings management practiced and the role of specific corporate governance mechanism that may have alleviated the fraudulent activities at Satyam.;This paper discusses the corporate governance failures of Indian's former forthlargest IT firm, Satyam Computer Services, that was involved in a corporate accounting fraud scandal in 2009. It examines the ethical implication of the accounting fraud, the type of earnings management practiced and the role of specific corporate governance mechanism that may have alleviated the fraudulent activities at Satyam., This paper discusses the corporate governance failures of Indian's former forthlargest IT firm, Satyam Computer Services, that was involved in a corporate accounting fraud scandal in 2009. It examines the ethical implication of the accounting fraud, the type of earnings management practiced and the role of specific corporate governance mechanism that may have alleviated the fraudulent activities at Satyam.]