

## Pergantian ceo dan insentif manajemen pasca penipuan = Post fraud ceo turnover and earning management incentive

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### Abstrak

[<b>ABSTRAK</b><br>

Skripsi ini mencoba memberikan usulan dan ide untuk penelitian yang lebih mendalam terhadap hubungan antara pergantian Chief Executive Officer (CEO) dan insentif manajer dalam hal pendapatan. Sebelum itu, didalam skripsi ini, akan mencoba untuk mendapatkan alasan dibalik konflik pro dan kontra tentang fakta-fakta mengenai insentif pendapatan dan pergantian CEO yang terdapat di literatur yang sudah ada.

Kemudian dilanjutkan dengan penjelasan klasifikasi variabel yang berhubungan dengan insentif pendapatan dan pergantian CEO di poin berikutnya. Didalam skripsi ini, ditemukan 2 tipe pergantian CEO yakni secara sukarela dan secara paksa dan 4 tipe insentif manajemen dalam hal insentif untuk overstating laporan keuangan dan pemalsuan data laporan keuangan; yakni perjanjian kompensasi, kontrak hutang dengan perjanjian, insider trading, dan pendanaan eksternal. Namun, skripsi ini memiliki batasan dalam pencarian variabel klasifikasi, penjelasan, dan desain penelitian sehingga skripsi ini tidak akan melakukan analisis data.

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<b>ABSTRACT</b><br>

This study tries to propose a further research toward the relationship between the CEO turnover and earning managerial incentive. Before hand, this study would like to try to find the reason behind the mix evidence, which happened in the prior literatures. Next, explanation about variable classification regarding CEO turnover and earnings management incentive will be conducted. This study has found two types of CEO turnover; voluntary and involuntary turnover, and four types of earning management incentive in terms of overstating and manipulating reported earnings; compensation agreement, debt contract with covenants, insider trading, and external financing. However, this study limits the finding up to variables classification, explanation, and the construction of the research design. Therefore, this study will not conduct any data analysis., This study tries to propose a further research toward the relationship between the CEO turnover and earning managerial incentive. Before hand, this study would like to try to find the reason behind the mix evidence, which happened in the prior literatures. Next, explanation about variable classification regarding CEO turnover and earnings management incentive will be conducted. This study has found two types of CEO turnover; voluntary and involuntary turnover, and four types of earning management incentive in terms of overstating and manipulating reported earnings; compensation agreement, debt contract with covenants, insider trading, and external financing. However, this study limits the finding up to variables classification, explanation, and the construction of the research design. Therefore, this study will not conduct any data analysis.]