

Financial Accounting Theory William Scott 6th

Hussin A.Rothana

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Forthcoming Books Rose Arny, 2003-04 MANAJEMEN LABA DI PERUSAHAAN MANUFAKTUR: PERAN PENTING AUDIT DAN PENGENDALIAN INTERNAL Tikkos Sitanggang, ISBN 9978 623 459 761 5 Halaman iv 66 Ukuran 15 5 x 23 Tahun terbit 2023 Sinopsis Dalam penelaahan yang dilakukan terhadap perusahaan manufaktur sektor barang konsumsi di Bursa Efek Indonesia selama periode 2015 2019 penulis menggali pengaruh kualitas audit dan pengendalian internal terhadap praktik manajemen laba Melalui pendekatan skor kualitas audit dan template ilustrasi COSO untuk pengukuran pengendalian internal penelaahan ini mengungkap dampak negatif kualitas audit dan pengendalian internal terhadap manajemen laba Menariknya meskipun ditemukan bahwa komite audit tidak memoderasi hubungan antara kualitas audit dan manajemen laba independensi komite audit memainkan peran penting dalam memoderasi pengaruh pengendalian internal terhadap manajemen laba Temuan ini menggarisbawahi pentingnya peran tata kelola yang efektif khususnya dalam konteks fungsi audit eksternal untuk mengurangi permasalahan keagenan di perusahaan manufaktur Buku ini mengungkap temuan menarik seputar praktik manajemen laba di perusahaan manufaktur sektor barang konsumsi di Bursa Efek Indonesia Penulis menemukan bahwa kualitas audit dan pengendalian internal memiliki dampak negatif terhadap manajemen laba Meskipun demikian komite audit meskipun memiliki pengaruh terbatas dalam memoderasi kualitas audit memainkan peran kunci dalam memoderasi pengaruh pengendalian internal terhadap manajemen laba terutama ketika diukur melalui independensinya Temuan ini menyoroti perlunya tata kelola yang efisien dalam mengelola fungsi audit eksternal dan memberikan implikasi penting bagi otoritas pasar modal di Indonesia untuk mengimplementasikan aturan dengan sanksi yang jelas terkait efektivitas pelaksanaan fungsi komite audit Books in Series ,1979 ,2006 Theory in Cost Accounting I. Narsis, 2009 Canadian Books in Print ,2000 *Public Administration in Theory and Practice* Raymond W Cox III, Susan Buck, Betty Morgan, 2015-07-22 Hailed for its timelessness and timeliness Public Administration in Theory and Practice examines public administration from a normative perspective and provides students with an understanding of the practice of public administration Combining historical contextual and theoretical perspectives this text give students a truly comprehensive overview of the discipline and focuses on the practical implications of public administration theory Features Normative perspective focuses on the practice of public administration and helps students understand what public administrators do Historical contextual and theoretical perspectives provide comprehensive coverage of the subject matter A

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