

# Gaining Doctorate after Researching Earnings Management Using Opportunistic and Efficient Perspective

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Analyzing the phenomenon of earnings management in the perspective of opportunistic and efficiency by using a mathematical model analysis, Denies Priantinah, passed the open examination of Doctoral Program at the Faculty of Economics and Business UGM, Monday (11/1). Lecturer of Accounting Department, Faculty of Economics, University of Yogyakarta successfully holds a doctorate after defending her dissertation entitled *The Game of Earnings Management: Analysis of Earnings Management Phenomenon in Opportunistic and Efficiency Perspective*. Her promoter is Prof. Dr. Zaki Baridwan, M.Sc and co-promoter Dr. Setiyono, MBA and Dr. Rimawan Pradipto, M.Sc.

Earnings management, according to Denies Priantinah, is a phenomenon that can be seen from two perspectives, which are opportunistic and efficient perspectives. Analysis of the earnings phenomenon in perspective opportunistic and efficiency by using a mathematical model analysis, serves to identify the condition, as well as encouraging managers to perform earnings management. While building a model of The Game of Earnings Management is expected to explain the phenomenon of earnings management using the game-based theory.

"Of course, this study provides an analysis of how earnings will direct the agent and the principal to choose the strategy for the payoffs choices available. Game theory would explain the opportunistic and efficiency side in managing profit as a process of interaction between the manager and the principal," Denies said.

Furthermore, the results showed the efficient and opportunistic perspective in earnings



management phenomenon and this can be modeled by game theory. The strategy carried by the managers and principals that are bound in the contract will direct each other's earnings management probability in opportunistic and efficient perspectives.

Meanwhile, the probability of the manager to do earnings management efficiently correlates with remuneration information that is known at the beginning of the contract period and the other way around. Manager who has a high effort is likely to make a profit in the perspective of efficient management and the other way around.

"There is a tendency that earnings management is also associated with the compensation scheme based on the profit or independent of income. Specifically, this study also stated the probability of managers to perform earnings management will positively correlate with the probability of an increase of bonus amount, increase of reputation of the manager due to high effort, increase of reputation manager because of the high earnings, and an increase in the value of the company, " Denies said.

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