

ABSTRACT

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THE INFLUENCE OF TRANSPARENCY AND INTERNAL CONTROL SYSTEM TO CREATIVE ACCOUNTING : STUDY EMPIRICAL TO ISSUERS IN BEI

Transparency set about what will have to be unveiled to the public and also regulating the communication media companies like, company website and a number of publications that they must be fit in the mass media. Internal control system is a plan organizations and method of business that used to keep asset, to provide information accurate and reliable and encourage and improve the efficiency, organization the way and encourage conformity to a policy that has been set. Creative accounting is all the process whereby several parties using what comprehension knowledge accounting standard, (including in it , technique etc) and use it to manipulate financial reporting. The purpose of this research is to test and analyze the influence of transparency and SPI to creative accounting .The sample used is manufacturing firm in BEI 125 .There are two variables: appointed the creative accounting as dependent variable and transparency , SPI , as the independent variable .Methods used in this study the multiple linear regression analysis .From the testing that it simultaneously transparency and SPI have an significantly to creative accounting .On this fact SPI have an significantly to creative accounting , While transparency he she did not have an influence that significantly correlates with heard of creative accounting.

Key words: Transparency , Internal Control System, Creative Accounting.

(xiii + 117 + Appendix)