

CHAPTER V

CONCLUSION AND SUGGESTION

5.1 Conclusion

From research analysis and discussion which has been elaborated before and based on data obtained from research as which has been discussed in this thesis, the conclusion is based on the regression test, hypothesis test rejects H_a ($0.757 > 0.05$). Means Real Activities Manipulation has no influence on Accrual-Based Earnings Management.

5.2 Suggestion

Based on conclusions explained before and research findings, hence submitted suggestions as follows.

1. Researcher suggests next researcher to expand the sample where the sample is not limited at manufacturing companies but also expanding the sample all of companies that listed in Indonesia Stock Exchange.
2. Researcher recommend next researcher to use more variables to find out the influence on Accrual-Based Earnings Management and a range of data time series so it can explain the overall effects in earnings management.