Resume

Effect of Beta Stocks and Earning Management In Perspective Fraud Triangle
Manufacturing Company Return to Stock
on the Indonesia Stock Exchange

by
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All investors expect returns in accordance with its investment founds. However, the expected rate of return does not necessarily correspond to the actual rate of return earned. So investors never know with certainty the results to be obtained from the investment. This situation suggests that investors face investment risk. Therefore, it should be estimated how much risk to be borne. Financial statement fraud is defined as a deliberate action or negligence in the form of a willful act or omission which resulted in material errors in the financial statements that the financial statements contain misleading information.

The problems are formulated is: Is the stock beta effect in the form of systematic risk on stock returns in manufacturing companies in Indonesia Stock Exchange?, And earning management Is an effect on stock returns in manufacturing companies in Indonesia Stock Exchange?. Formulation of a hypothesis is Beta stocks in the form of systematic risk and earning management effect on stock returns in manufacturing companies in Indonesia Stock Exchange. Based on the results of beta in the form of systematic risk testing partial shares of stock returns, it is known that beta variables are significant, influential stock on stock returns. While the earning management measured by earning management formula has no effect on stock returns.

Key Words : Stock Exchange, Beta stocks, earning management and financial statement fraud