

REVENUE TRANSPARENCY: Profit Management and Disclosure of Financial Report Information

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Abstract

Financial reports are made in a company to monitor the development of the business initiated by the company. The information in the financial statements is not only used by the owner or management but also by several parties appointed to be able to use it. In this case, financial reports are the final product of a series of processes for recording and summarizing business transaction data. This is a form of corporate responsibility to stakeholders. Every company, be it large, medium or small scale is required to make financial reports in each period. Financial reporting problems that have occurred so far are classic problems, this can be traced from various accounting literature

Keywords: Revenue transparency, Earnings management, Financial reporting information, Accounting system, Policy

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