

Doing it right: Earnings Management Based on Hindu Religious Principles

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Abstract

This study aims to formulate the concept of earnings management based on the Purusa-Pradana concept. Purusa-Pradana is a concept to achieve a santhi/peaceful balance of life for Hindus, especially the Balinese. In this case profit can be interpreted as good karma obtained from an action or activity. Profit must be managed properly to obtain a peaceful life and achieve true sustainability. This research was conducted from a religious point of view. Based on the results of the study, the researcher offers the concept of earnings management with the 3 per 3 earnings management method.