EFFECT OF EARNING MANAGEMENT PRACTICES ON FINANCIAL PERFORMANCE OF IMYANMAR HOUSE COMPANY

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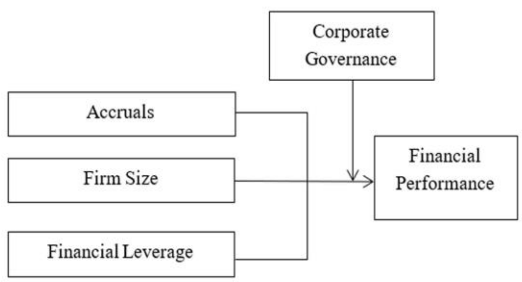
Research Objective

The objectives of this study are as follow:

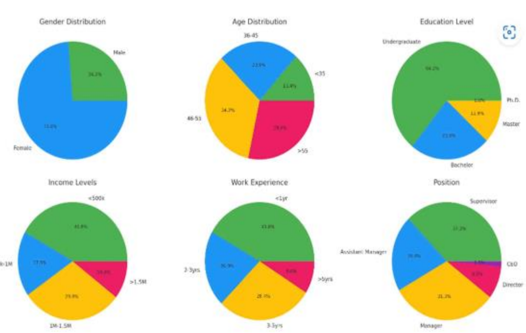
1. To analyze the earning management practices on financial performance of iMyanmar House Company.
2. To analyze the moderating effect of corporate governance on relationship between earning management practices and financial performance.

Conceptual Framework of the Study



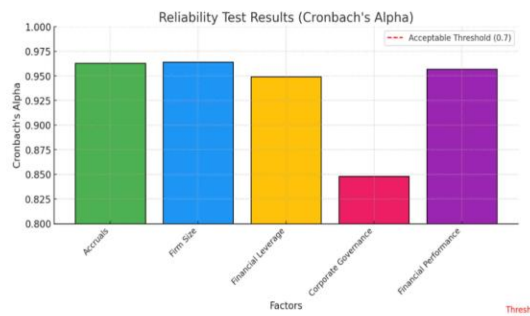
Source: Own Compilation, 2024

Demographic Characteristics of Respondents



Profile of Respondents

Reliability Test for Earning Management Practices and Financial Performance



Source : Survey data (2024)

Regression Analysis of the Earning Management Practices Factors on Financial Performance

Dependent Variable: Financial Performance	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	VIF
	B	SE	Beta			
Constant	.058	.081		.722	.472	
Firm Size	.387***	.148	.385	2.607	.011	6.949
Accruals	.671***	.097	.677	6.886	.000	5.275
Financial Leverage	-.073	.095	-.074	-.764	.447	4.349
R^2	0.971					
Adjusted R^2	0.970					
F statistics	846.740***					
Statistically significant indicate ***at 1%						

Source : SPSS Output, 2024

Findings

Firm size has a positive and significant impact on financial performance.

Accruals positively influence financial performance.

Financial leverage has a negative and non-significant effect on performance.

Suggestions

Use property management systems and CRM tools for efficiency.

Maintain high-quality financial reporting to ensure accuracy and transparency.

Invest in high-return projects to mitigate risks associated with leverage.

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