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Teori Akuntansi Pertemuan 7

1. Jurnal “Positive Accounting Theory: Theoretical Perspectives on Accounting Policy Choice” (Nasution et al., 2020)

Essence Summary:

This paper discusses Positive Accounting Theory (PAT) and how it influences management’s accounting policy choices. The theory, developed by Watts and Zimmerman (1979, 1986), aims to explain and predict real accounting practices rather than prescribing what they should be. PAT assumes that managers act rationally to maximize their utility, often influenced by bonus plans, debt covenants, and political costs.

The article highlights the three main hypotheses:

1. Bonus Plan Hypothesis

Managers choose accounting methods that increase current earnings to boost their bonuses.

2. Debt Covenant Hypothesis

Firms near debt agreement violations prefer policies that increase reported earnings to avoid penalties.

3. Political Cost Hypothesis

Large firms with high public scrutiny might choose income-decreasing methods to avoid political pressure.

Although PAT has been criticized for being too economic and pragmatic, it remains relevant because it offers predictive power and explains how managerial incentives affect accounting decisions. The authors conclude that PAT contributes significantly to empirical accounting research and helps understand real-world policy choices.

Opini (Opinion):

Menurut saya, *Positive Accounting Theory* sangat penting karena menghubungkan perilaku manusia dengan praktik akuntansi nyata. Meskipun teori ini

cenderung egoistik (*self-interest oriented*), namun ia memberikan *realistic insight* tentang bagaimana kebijakan akuntansi terbentuk di dunia bisnis yang penuh tekanan ekonomi dan politik. In modern accounting, I believe PAT should be integrated with ethical and sustainability considerations. So it not only predicts managerial behavior but also guides responsible decision-making.

2. Jurnal “Perbandingan Pendekatan Teori Normatif dan Positif dalam Kebijakan Akuntansi pada PT Astra International Tbk dan PT Telekomunikasi Indonesia Tbk” (Ahmad & Nawangsari, 2025)

Essence Summary:

This study compares the normative and positive theoretical approaches in the accounting policies of two major Indonesian firms—PT Astra International (manufacturing) and PT Telekomunikasi Indonesia (technology)—from 2017 to 2024.

Using qualitative content analysis of corporate reports, the authors found that:

Astra International applies a normative approach, emphasizing compliance, transparency, and legitimacy. The company focuses on social responsibility and adheres strictly to SAK and IFRS, fitting its capital-intensive and high-risk environment.

Telkom Indonesia uses a positive approach, adopting flexible and adaptive accounting policies to align with rapid technological changes and market incentives. Management tends to engage in earnings management to meet investor expectations. The study concludes that accounting policy is a negotiated construct between normative ideals (ethics, fairness) and pragmatic demands (managerial incentives, flexibility). Therefore, theoretical pluralism—combining both approaches—is essential in modern accounting practice.

Opini (Opinion):

Saya menilai penelitian ini sangat relevan dengan konteks Indonesia. The authors successfully show how industrial characteristics influence accounting behavior. Pendekatan normatif cocok untuk sektor konservatif seperti manufaktur, sedangkan pendekatan positif lebih sesuai untuk industri teknologi yang dinamis. Personally, I

think the ideal approach is hybrid, akuntansi seharusnya tidak hanya mengikuti insentif ekonomi (positive), tetapi juga menjaga nilai keadilan dan akuntabilitas sosial (normative). In the era of sustainability reporting, such balance is crucial to build long-term corporate trust.

Sekian, terima kasih