ABSTRACT

The objectives of this study are to analyze the impact of persistence, amount and benchmark of special items to the separated presentation of special items in the income statement. Persistence, amount and benchmark are used as an indicator to analyze the relationship between informational motivation with the separated presentation of special items in the income statement.

The sample of this study was all of the financial statement of manufacture entities that listed in the Bursa Efek Indonesia during 2008-2009. Analysis tool that used to examine the hypothesis in this study is linear regression.

The result shows that special items persistence is negative and significant to the separated presentation of special items in the income statement. The special items amount is significant to the separated presentation of special items in the income statement. The special items benchmark is positive and significant to the separated presentation of special items in the income statement. This result indicate that the separated presentation of special items in the income statement reflect informational motivation.

Keywords : special items persistence, special items amount, special items benchmark, income statement presentation, informational motivation

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