

SUMMARY

PENGARUH ASIMETRIS INFORMASI TERHADAP PRAKTIK MANAJEMEN LABA PADA INDUSTRI OTOMOTIF & KOMPONENNYA YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2009 – 2011

Effect of Asymmetric Information Against Profit Management Practices In automotive industry and its Components Who Listed In Indonesia Stock Exchange (IDX) Period 2009-2011

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Subject : manajemen laba , industri otomotif , bursa efek jakarta , BEI
Subject Alt : profit management , otomotif industry , Indonesia Stock Exchange
Keyword : Asimetris Informasi; Manajemen Laba

Description :

Pengaruh Asimetris Informasi Terhadap Praktik Manajemen Laba Pada Industri Otomotif & Komponennya Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2009-2011 (dibimbing oleh Sri Handayani). Penelitian ini bertujuan untuk mengetahui pengaruh Asimetris Informasi terhadap praktik Manajemen Laba pada industri otomotif & komponennya yang terdaftar Bursa Efek Indonesia (BEI) dengan periode selama 3 tahun, (2009-2011). Pengukuran menggunakan metode analisis data yang terdiri dari: uji kualitas data, uji normalitas data, uji asumsi klasik, uji statistik deskriptif, dan analisis regresi sederhana. Data penelitian ini menggunakan 12 industri otomotif dengan menggunakan metode sampling jenuh. Asimetris Informasi diukur dengan relative bid-ask spread sebagai variabel independen, dan Manajemen Laba diukur dengan DACC (discretionary accrual) menggunakan modified jones model sebagai variabel dependen. Analisis dalam penelitian ini menggunakan analisis regresi linier sederhana dengan tingkat signifikansi 5%, kesimpulan pengujian diambil berdasarkan hasil uji F. Hasil penelitian menunjukkan bahwa secara simultan Asimetris Informasi tidak berpengaruh positif signifikan terhadap Manajemen Laba dengan nilai signifikan $0,335 > 0,05$. Hal ini mengidentifikasi bahwa adanya kemungkinan investor tidak bersifat rasional, setra ada kemungkinan manajemen tidak berupaya dalam memaksimalkan utilitasnya.

Description Alt:

Effect of Asymmetric Information Against Profit Management Practices In automotive industry and its Components Who Listed In Indonesia Stock Exchange (IDX) Period 2009-2011 (under the supervision of Sri Handayani). This study aimed to determine the effect of information asymmetry against profit management practices in the automotive industry and its components who listed Indonesian Stock Exchange (BEI) with a period of 3 years, (2009-2011). Measurement use data analysis method comprising: a data-quality test,

normality test data, assumptions of classical test, descriptive statistical tests, and analysis of simple regression.

The data of this study using 12 automotive industry with saturated sampling method. Asymmetric information is measured by the relative bid-ask spread as an independent variable, and Profit Management measured by DACC (discretionary accrual) using the modified Jones model as the dependent variable. The analysis in this study using simple linear regression analysis with a significance level of 5%, the test conclusions drawn based on the F test results.

The results showed that simultaneously Asymmetrical Information not significant positive effect on Profit Management with significant value $0.335 > 0.05$. It is identified that the possibility of irrational investors, there is a possibility management is not trying to maximize his utility.

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