

ABSTRAK

PEBGARUH RELEVANSI NILAI, KETEPATAN WAKTU, KONSERVATISME DAN UKURAN PERUSAHAAN TERHADAP INFORMASI ASIMETRI INDUSTRI MANUFAKTUR

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This study aimed to determine the effect of financial reporting quality (relevance value, timeliness, conservatism) and firm size against the asymmetry of information on manufacture companies listed in Indonesian Stock Exchange in 2008-2014.

The data used in this study are secondary data from financial data in the Indonesian Stock Exchange. The sample method used was purposive sampling, the population of 70 companies listed in the Indonesian Stock Exchange, research sample counted 70 companies that meet the criteria. Hypothesis testing is done by using multiple linear regression analysis.

The results of this research base on hypothesis test indicates that the quality of financial reporting, and firm size has significant influence to the asymmetry of information with significant are 0,000; 0,009; and 0.000. The magnitude of the effect (Adj R-Square) of the quality of financial reporting, profitability and firm size on asymmetry of information was 46,9 %. While the remaining 53,1 % is influenced by other variables.

Keywords: information asymmetry, relevance value, timeliness, conservatism, firm size, the quality of financial reporting