

## ABSTRAKSI

**ADE KARMILAH.** Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh Asimetri Informasi, *Capital Adequacy Ratio*, Kepemilikan Asing dan *Non Performing Loan* terhadap Manajemen Laba; (2) Pengaruh Asimetri Informasi terhadap Manajemen Laba; (3) Pengaruh *Capital Adequacy Ratio* terhadap Manajemen Laba; (4) Pengaruh Kepemilikan Asing terhadap Manajemen Laba; (5) Pengaruh *Non performing Loan* terhadap Manajemen Laba. Teknik pengumpulan data dilakukan dengan metode pengumpulan data dokumentasi. Pengumpulan data penelitian ini melalui analisis terhadap isi dari catatan atau dokumen perusahaan yang sesuai dengan data yang diperlukan. Data yang diperlukan dalam penelitian ini adalah data sekunder yang berasal dari laporan keuangan perusahaan sektor perbankan di BEI yang telah diaudit periode 2014-2016. Laporan keuangan tersebut diunduh dari situs [www.idx.co.id](http://www.idx.co.id). Teknik analisis yang digunakan adalah kuantitatif. Hasil data penelitian ini menunjukkan bahwa secara simultan Asimetri Informasi, *Capital Adequacy Ratio*, Kepemilikan Asing dan *Non Performing Loan* berpengaruh signifikan terhadap Manajemen Laba. Asimetri Informasi, *Capital Adequacy Ratio* dan Kepemilikan Asing tidak berpengaruh signifikan terhadap Manajemen Laba. *Non Performing Loan* berpengaruh signifikan positif terhadap Manajemen Laba.

**Kata Kunci :** Manajemen Laba, *Capital Adequacy Ratio*, Kepemilikan Asing dan *Non Performing Loan*

## **ABSTRACTION**

**ADE KARMILAH.** *This study aimed to examine: (1) the effect of information asymmetry, capital adequacy ratio of earnings, the foreign investment and non performing loan on earnings management; (2) The effect of information asymmetry on earnings management (3) The effect of the capital adequacy ratio on earnings management; (4) the effect of the foreign investment of earnings management; (5) the effect of non performing loan on earnings management. Data collection techniques with documentation data collection methods. The collection of data empirically through an analysis of the contents of the records or documents that the company in accordance with the necessary data. Data needed in this research is secondary data derived from company financial reports of the banking sector in BEI which have been audited period 2014-2016. These financial statements downloaded from the site [www.idx.co.id](http://www.idx.co.id). The analysis technique used is quantitative. The result of this study indicate that only simultaneously information asymmetry, capital adequacy ratio of earnings, the foreign investment and non performing loan significant effect on earnings management. Information asymmetry, capital adequacy ratio and foreign investment does not significantly influence earnings management. Non performing loan significant positive effect on earnings management.*

**Key words:** *earnings management, information asymmetry, capital adequacy ratio, foreign investment, non performing loan*