

## ABSTRAK

STEFFY MARGARET, Dampak Implementasi *Good Corporate Governance*, Asimetri Informasi, Dan Ukuran Perusahaan Terhadap Praktik Manajemen Laba Pada Industri Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2008-2011 (dibimbing oleh Adrie Putra, SE, MM).

Penelitian ini menjelaskan pengaruh antara *Good Corporate Governance*, Asimetri Informasi, dan Ukuran Perusahaan Terhadap Praktik Manajemen Laba pada Industri Perbankan Yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2008-2011. Penelitian ini menggunakan metode analisis data yang terdiri dari: uji statistik deskriptif, uji normalitas data, uji asumsi klasik, dan analisis regresi berganda.

Dalam penelitian ini sampel yang digunakan adalah industri perbankan yang terdaftar di Bursa Efek Indonesia periode 2008-2011. Total sampel penelitian ini adalah 92 perusahaan yang ditentukan berdasarkan metode *purposive sampling*.

Hasil penelitian menunjukkan bahwa *good corporate governance* tidak berpengaruh signifikan terhadap praktik manajemen laba.. Asimetri Informasi tidak berpengaruh signifikan terhadap praktik manajemen laba. Ukuran Perusahaan berpengaruh signifikan terhadap praktik manajemen laba.. Hal ini dikarenakan penilaian implementasi *good corporate governance* dinilai secara *self assessment* dimana penilaian implementasi *good corporate governance* yang dilakukan oleh sebuah perusahaan perbankan. Dan manajer sebagai pengelola perusahaan yang lebih banyak mengetahui informasi internal dan prospek perusahaan di masa yang akan datang memiliki kesamaan informasi dengan pemilik (pemegang saham).

**Kata Kunci :** *Good Corporate Governance*, Asimetri Informasi, Ukuran Perusahaan, dan Manajemen Laba.

## **ABSTRACT**

STEFFY MARGARET, the impact of the implementation of Good Corporate Governance, Information Asymmetry, and the Size of the firms toward the Earnings Management Practice on Banking Industries listed on Indonesian Stock Exchange (IDX) in 2008 until 2011 (under mentored by Adrie SE, MM).

This research describes the influence of Good Corporate Governance, Information Asymmetry, and the Size of the firms toward the Earnings Management Practice on Banking Industries listed on Indonesian Stock Exchange (IDX) in 2008 until 2011. This study research using the method of analysis of data comprising : a descriptive statistical tests, test of normality data, the assumption of the classics tests, and multiple regression analysis.

The sample in this study are banking industries which were in Indonesian Stock Exchange (IDX) in 2009 until 2011. Total sample in this research are 92 companies that selected with purposive sampling method.

The research results showed that good corporate governance has not significant effect on the earnings management practice. Information asymmetry has not significant positive effect on the earnings management practice. The size of firms has significant positive effect on the earnings management practice. This is because assessment good corporate governance is assessed by self assessment where good corporate governance implementation assessment conducted by a banking firms. And managers as the company managers more aware of internal information and prospects of the company in the future share information with the owners (shareholders).

**Key words :** Good Corporate Governance, Information Asymmetry, the Size of the firms, and Earnings Management.