

## ABSTRAK

RINI HAMUPUS PRAHORO. *Pengaruh Ukuran Perusahaan dan Leverage terhadap Manajemen Laba dengan Asimetri Informasi sebagai variabel pemoderasi (studi empiris pada Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia periode 2010-2012)* (dibimbing oleh Bapak Adrie Putra, SE,MM)

Penelitian ini bertujuan untuk mengetahui pengaruh dari Ukuran Perusahaan terhadap Asimetri Informasi, pengaruh Ukuran Perusahaan melalui Asimetri Informasi terhadap Manajemen Laba, pengaruh *Leverage* terhadap Asimetri Informasi, pengaruh *Leverage* melalui Asimetri Informasi terhadap Manajemen Laba, dan pengaruh Asimetri Informasi terhadap Manajemen Laba. Ukuran Perusahaan diukur menggunakan total asset, *Leverage* diukur menggunakan total hutang, Manajemen Laba diukur menggunakan model *Beaver and Engel*, dan Asimetri Informasi diukur menggunakan *Bid-Ask Spread*.

Penelitian ini menggunakan sampel perusahaan perbankan terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2010-2012 sebanyak 66 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode analisis yang digunakan adalah metode analisis jalur yaitu smart pls.

Hasil Penelitian ini pada hipotesis ketiga terdapat pengaruh yang signifikan antara *Leverage* terhadap Asimetri Informasi diluar dari hipotesis itu tidak terjadi signifikansi.

**Kata kunci : Ukuran Perusahaan, *Leverage*, Manajemen Laba, Asimetri Informasi.**

## **ABSTRACT**

*RINI HAMUPUS PRAHORO. Effect of Firm Size and Leverage to Earnings Management with Information Asymmetry as moderating variables (empirical studies on Banking Companies listed in Indonesia Stock Exchange 2010-2012) (led by Mr. Adrie Putra, SE, MM)*

*This study aimed to determine the effect of company size on Information Asymmetry, the influence of the size of the Company through Information Asymmetry on Earnings Management, the effect of leverage on Information Asymmetry, Leverage effect through Information Asymmetry on Earnings Management and Information Asymmetry effect on Earnings Management. Company size was measured using total assets, Leverage was measured using the total deb, Earnings Management was measured using models Beaver and Engel, and Information Asymmetry was measured using the Bid-Ask Spread.*

*This study used a sample of banking companies listed in Indonesia Stock Exchange (IDX) the observation period from 2010 to 2012 as many as 66 companies. Sampling was done by purposive sampling technique. The analytical method used is the method of path analysis is smart pls.*

*The results of this study on the third hypothesis there is a significant relationship between leverage against the outside of the Information Asymmetry hypothesis significance it did not happen.*

***Keywords: Company Size, Leverage, Earnings Management, Information Asymmetry.***