

ABSTRAK

IRMA NUR FITRIYANA. *Pengaruh Asimetri Informasi, Ukuran perusahaan, Kepemilikan Manajerial, Dan Ukuran Dewan Direksi Terhadap Manajemen Laba Pada Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (BEI) Pada Periode 2010-2013* (dibimbing oleh Yosevin Karnawati, SE,MM, M.Ak)

Penelitian ini bertujuan untuk mengetahui pengaruh dari asimetri informasi, ukuran perusahaan, kepemilikan manajerial, dan Ukuran Dewan Direksi terhadap manajemen laba. Asimetri informasi diukur menggunakan relative bid-ask spread, ukuran perusahaan diukur menggunakan total asset, kepemilikan manajerial diukur menggunakan persentase modal saham yang dimiliki oleh manajemen dari total saham perusahaan dan ukuran dewan direksi diukur dengan jumlah anggota dewan direksi.

Penelitian ini menggunakan sampel perusahaan *property dan real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2010-2013 sebanyak 35 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi linier berganda.

Kata kunci : Asimetri Informasi, Ukuran Perusahaan, Kepemilikan Manajerial, Ukuran Dewan Direksi, Manajemen Laba.

ABTRACK

IRMA NUR FITRIYANA. *Effect of Information Asymmetry, company size, Managerial Ownership, And Size Of Management Board Profit In Property And Real Estate Company Listed on the Indonesia Stock Exchange (IDX) In the period 2010-2013 (guided by Yosevin Karnawati, SE, MM, M. Ak).*

This study aimed to determine the effect of asymmetry of information, the size of the company, managerial ownership, and size of the Board of Directors on earnings management. Information asymmetry is measured using relative bid-ask spread, the size of the company measured using total assets, managerial ownership is measured by the percentage of the share capital of which is owned by the management of the company's total shares and the size of the board of directors is measured by the number of members of the board of directors.

This study used a sample of property and real estate companies listed in Indonesia Stock Exchange (IDX) the observation period from 2010 to 2013 as many as 35 companies. Sampling was done by purposive sampling technique. The analytical method used is the method of multiple linear regression analysis.

Keywords: Information Asymmetry, Company Size, Managerial Ownership, Size of the Board of Directors, Earnings Management.