

## ABSTRAK

VIYANTI YULIA. *Pengaruh Asimetri Informasi, Good Corporate Governance, dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Industri Manufaktur Subsektor Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2008-2014* (dibimbing oleh Sri Handayani, SE, MAk, MM).

Penelitian ini bertujuan untuk menguji pengaruh dari asimetri informasi, *good corporate governance* dan ukuran perusahaan terhadap manajemen laba. Asimetri diukur menggunakan *bid-ask spread*. *Good corporate governance* diukur menggunakan mekanisme *good corporate governance* (kepemilikan institusional, komite audit, dewan direksi, kepemilikan manajerial, komisaris independen) dan ukuran perusahaan diukur menggunakan total asset. Manajemen laba sebagai variabel dependen diukur dengan akrual diskresioner. Penelitian ini menggunakan data sekunder yaitu industri manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2008-2014. Sampel yang digunakan sebanyak 11 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda.

Berdasarkan hasil penelitian disimpulkan bahwa asimetri informasi, *good corporate governance* dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba. Kepemilikan institusional berpengaruh negatif dan signifikan terhadap manajemen laba. Sementara itu variabel asimetri informasi, komite audit, dewan direksi, kepemilikan manajerial, komisaris independen dan ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba.

**Kata kunci: Asimetri Informasi, Good Corporate Governance, Ukuran Perusahaan, Manajemen Laba**

## ABSTRACT

**VIYANTI YULIA.** *Effect of Information Asymmetry, Good Corporate Governance and Firm Size to Earnings Management in Manufacturing Industry Subsector Food and Beverages Listed on the Indonesia Stock Exchange on the Period 2008-2014 (led by Sri Handayani, SE, MAk, MM).*

*This study aimed to examine the effect of the asymmetry of information, good corporate governance and company size to earnings management. Asymmetry information is measured using bid-ask spread. Good corporate governance is measured using the mechanism of good corporate governance (institutional ownership, audit committee, board of directors, managerial ownership, independent commissioner) and the firm size measured using total assets. Earnings management as the dependent variable is measured by discretionary accruals. The research was conducted using secondary data. The sample used 11 companies through purposive sampling method. The analytical method used multiple regression analysis.*

*Based on the results, asymmetry information, good corporate governance and firm size significantly effect to earnings management. Institutional ownership significant negative effect to earnings management. While variable asymmetry information, audit committee, board of directors, managerial ownership, independent commissioner and firm size doesn't have a significant effect to earnings management.*

**Keywords:** *Asymmetry Information, Good Corporate Governance, Firm Size, Earnings Management.*