

ABSTRACT

HELDA HELMINA TAMBA. *The influence of the Financial Report Disclosure to the Value of Firm with Earnings Management as a moderating Variable in the Manufacture of Automotive Listed on the BEI the period 2010-2014 (guided by Mrs. Rilla Gantino). The purpose of this research is knowing the influence of financial report disclosure to value of firm in the automotive sector companies enterprise earnings management. The sample of this research selected using saturated sampling method. The sample of this research is 12 according to data from the financial reports mining companies listed on the BEI period 2010-2014 of total population 60 data from the financial reports. The method analysis of data is a Moderated Regression Analysis (MRA). The results of the research shows that the financial report disclosure is positive significant to the value of firm, that is moderate of earning management.*

Keywords : *Financial Report Disclosure, Value of firm, Earning Management.*