ABSTRACT

THE INFLUENCE OF INFORMATION ASYMETRY AND APPLICATION OF GOOD CORPORATE GOVERNANCE MECHANISM ON EARNING MANAGEMENT AT PT. BUMI RESOURCER Tbk

The research was conducted at PT. Bumi Resources Tbk, which is listed on the Indonesia Stock Exchange. The purpose of this study is to determine the development of Information Asymmetry and Corporate Governance, Information Asymmetry and the influence of Good Corporate Governance for the partial earnings management, as well as to find out how much influence Asymetri Information and Good Corporate Governance on Earnings Management By Simultaneous.

The method in this research using descriptive method with quantitative approach verifikatif. Samples used in this study is the period of 2002-2010 financial statements. To know the magnitude of the influence of Information Asymmetry and Corporate Governance on Earnings Management of Multiple Linear analysis is used, and to know how big contribution of variable used formula coefficients determination. Testing the hypothesis in this study using the t test statistic with one hand and the two-party F test $\alpha = 0.05$. Acquisition results of analysis were processed using SPSS 18.0 for Windows.

The results of this study indicate that information asymmetry effect on earnings management, while good corporate governance has no effect on earnings management, is caused because good corporate governance can be felt in the long run. And are known to exist in the region of rejection of Ho Ha means accepted or concluded that the Information Asymmetry and Corporate Governance has an influence on the Simultaneous Profit Management, the magnitude of the effect amounted to 59.2%, rest influenced by other factors such as leverage, or ratio of total liabilities to total assets that indicates the proportion of debt to finance its investment.

Keywords: Information Asymetry And Application Of Good Corporate Governance Mechanism On Earning Management