

ABSTRAK

Penelitian berjudul Pengaruh Asimetri Informasi, *Leverage*, Kualitas Audit, Pergantian *Chief Executive Officer (CEO)* Terhadap Manajemen Laba: Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia diteliti untuk membantu investor saat mengambil keputusan investasi, investor diharapkan lebih cermat dan teliti dalam memperoleh informasi yang dibutuhkan demi keputusan investasi yang lebih baik. Variabel independen yang digunakan yaitu asimetri informasi, *leverage*, kualitas audit, pergantian CEO.

Jenis penelitian kuantitatif, data sekunder, populasi perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2014-2016 sebanyak 141 data perusahaan manufaktur. Data dianalisa menggunakan teknik analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji statistik t, uji statistik F, dan koefisien determinasi (R^2).

Hasil uji asumsi klasik mengindikasikan bahwa semua variabel berdasarkan uji *BLUE* data berdistribusi normal, tidak multikolinearitas, memenuhi asumsi heteroskedastisitas, dan tidak terdapat autokorelasi. Hasil dalam penelitian menunjukkan bahwa dalam uji statistik F variabel secara bersama - sama berpengaruh. Dalam Uji statistik t diperoleh hasil bahwa variabel asimetri informasi berpengaruh positif tidak signifikan, variabel *Leveraged* dan pergantian CEO berpengaruh negatif dan tidak signifikan, sedangkan variabel kualitas audit berpengaruh negatif & signifikan terhadap manajemen laba

Kata Kunci: asimetri informasi, *leverage*, kualitas audit, pergantian CEO, manajemen laba

ABSTRACT

*Research study entitled *The Effect of Information Asymmetry, Leverage, Audit Quality, Change of Chief Executive Officer (CEO) on Profit Management: A Study of Manufacturing Companies Listed on the Indonesia Stock Exchange* was studied to assist investors when making investment decisions, investors are expected to be more careful and accurate needed for better investment decisions. The independent variables used are information asymmetry, leverage, audit quality, CEO turnover.*

Type of quantitative research, secondary data, population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2014-2016 were 141 manufacturing companies. Data was analyzed using descriptive statistical analysis techniques, classic assumption tests, multiple linear regression analysis, t statistical test, F statistical test, and coefficient of determination (R^2).

The classic assumption test results indicate that all variables based on the BLUE test data are normally distributed, there are no symptoms of multicollinearity, fulfill the assumption of heteroscedasticity, and there is no autocorrelation. The results in the study show that in the statistical test the F variables together have the same effect. In the statistical test t the results show that the information asymmetry variable has no significant positive effect, the Leverage variable and CEO turnover have a negative and not significant effect, while the audit quality variable has a negative & significant effect on earnings management.

Keywords: information asymmetry, leverage, audit quality, CEO turnover, earnings management