

Analisis pengaruh corporate governance pemegang saham pengendali dan auditor specialist terhadap manajemen laba dan asimetri informasi di perbankan = Analysis of the effect of corporate governance controlling shareholders and auditor specialist on earning management and information asymmetry in banking industry / Charity Olivia Widjaja

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Abstrak

**ABSTRAK**  
Penelitian ini bertujuan untuk menguji pengaruh corporate governance pemegang saham pengendali dan auditor specialist terhadap manajemen laba dan asimetri informasi di perbankan. Metode pengumpulan data yang digunakan dalam penelitian ini adalah metode purposive sampling. Tipe model regresi yang digunakan adalah analisis regresi berganda. Total akhir sampel penelitian adalah 85 bank selama periode 4 tahun untuk pengujian terhadap manajemen laba dan 29 bank selama periode 4 tahun untuk pengujian terhadap asimetri informasi. Manajemen laba diproksikan dengan abnormal loan loss provision dan asimetri informasi diproksikan dengan bid ask spread. Hasil pengujian menunjukkan bahwa auditor specialist dan pemegang saham pengendali keluarga memiliki pengaruh negatif terhadap manajemen laba sementara corporate governance dan pemegang saham pengendali asing tidak berpengaruh terhadap manajemen laba. Selanjutnya hasil pengujian menunjukkan bahwa corporate governance memiliki pengaruh negatif terhadap asimetri informasi. Sedangkan pemegang saham pengendali asing memiliki pengaruh positif terhadap asimetri informasi. Untuk variabel lainnya yaitu pemegang saham pengendali keluarga dan auditor specialist tidak berpengaruh terhadap asimetri informasi. Kata Kunci: Corporate Governance, Auditor Specialist, Pemegang Saham Pengendali Asing, Pemegang Saham Pengendali Keluarga, Manajemen Laba, Asimetri Informasi.

**ABSTRACT**  
This study aimed to examine the effect of corporate governance controlling shareholders and auditor specialist on earning management and information asymmetry in banking. Data collection method used in this research is purposive sampling method. Type regression model used is multiple regression analysis. Total final study sample was 85 banks over a period of 4 years for testing of the quality of earning management and 29 banks over a period of 4 years for testing of the asymmetry of information. Abnormal earnings quality proxied by loan loss provision and information asymmetry is proxied by bid ask spread. The test results showed that the auditor specialist and the controlling shareholder of the family have a negative effect on earning management while corporate governance and foreign controlling shareholder don't have effect on earning management. Furthermore the test results indicate that corporate governance has a negative effect on information asymmetry. Meanwhile the foreign controlling shareholder has a positive influence on information asymmetry. For other variables namely the family controlling shareholders and the auditor specialist don't affect the information asymmetry.

Keywords: Corporate Governance, Auditor Specialist, Foreign Controlling Shareholders, Family Controlling Shareholders, Earnings Management, Information Asymmetry.