

Analisis pengaruh informasi asimetri dan konservatisme akuntansi terhadap tingkat underpricing saham saat ipo = Analysis of the effect of asymmetric information and accounting conservatism on the level of ipo underpricing / Muhammad Surya Rahmawan

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Abstrak

ABSTRAK
Penelitian ini bertujuan untuk mengkaji dampak dari informasi asimetri terhadap tingkat underpricing saham saat IPO. Penelitian ini dilakukan atas 169 sampel perusahaan non perbankan yang melakukan IPO di Bursa Efek Indonesia selama tahun 2006 – 2014. Hasil regresi menunjukkan bahwa informasi asimetri berdampak positif terhadap tingkat underpricing saham saat IPO, sedangkan konservatisme akuntansi memperlemah dampak positif tersebut.

ABSTRACT
This study aims to examine the effect of asymmetric information on the level of IPO underpricing. The sample consists of 169 non-bank companies that has made their initial public offering in Bursa Efek Indonesia during 2006 – 2014. Regression method shows that asymmetric information measured by the age of the sample firms positively influence the IPO underpricing level. This study also shows that accounting conservatism reduce the positive effect of asymmetric information on the underpricing level.