

THE EFFECT OF GOOD CORPORATE GOVERNANCE, INFORMATION ASYMMETRY AND LEVERAGE TO THE EARNINGS MANAGEMENT ON MANUFACTURING COMPANY LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2011 – 2014

Abstract

This study aims to the determine the effect of good corporate governance, information asymmetry and leverage of earnings managemen in a manufacturing company listed on the Indonesia Stock Exchange 2011 – 2014. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange. While the sample is selected and meet the criteria of 23 companies. Model analysis used in this study is multiple regression analysis. The results of this study indicate GCG and leverage do not effect the earnings management, and information asymmetry effect on earnings management.

Keywords: Good Corporate Governance, Information Asymmetry, Leverage, Earnings Management