

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh asimetri informasi dan mekanisme *corporate governance* terhadap praktik *earnings management*. Mekanisme *corporate governance* dapat diukur menggunakan beberapa variabel jumlah komite audit, tingkat pendidikan komisaris independen, proporsi komisaris independen, kepemilikan manajerial dan kepemilikan institusional. Objek dalam penelitian ini adalah perusahaan yang terdaftar di Daftar Efek Syariah tahun 2014. Subyek penelitian ini menggunakan data *website* perusahaan dan laporan tahunan perusahaan tahun 2014. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh total sampel 85 perusahaan. Metode analisis data yang digunakan adalah regresi linear berganda.

Berdasarkan analisis yang telah dilakukan hasil yang diperoleh penelitian ini menunjukkan bahwa: 1) asimetri informasi berpengaruh positif terhadap praktik *earnings management*, 2) jumlah komite audit tidak berpengaruh terhadap praktik *earnings management*, 3) tingkat pendidikan komisaris independen tidak berpengaruh terhadap praktik *earnings management*, 4) proporsi komisaris independen tidak berpengaruh terhadap praktik *earnings management*, 5) kepemilikan manajerial berpengaruh positif terhadap praktik *earnings management*, 6) kepemilikan institusional tidak berpengaruh terhadap praktik *earnings management*.

**Kata kunci:** Asimetri Informasi, jumlah komite audit, tingkat pendidikan komisaris independen, proporsi komisaris independen, kepemilikan manajerial, kepemilikan institusional dan praktik *Earnings Management*.

## **ABSTRACT**

*This study aimed to examine the influence of asymmetry of information and corporate governance mechanism against earnings management practices. Corporate governance mechanisms can be measured using multiple number variable of the audit committee, the education level of independent commissioner, the proportion of independent board, managerial ownership and institutional ownership. The object of this research is a company that listed in Sharia Securities List in 2014. The subject of this study is the company websites data and annual reports in 2014. The sample in this study used purposive sampling method in order to obtain a total sample of 85 companies with annual financial statements or annual report on the company listed in Sharia Securities List. Data analysis method used is multiple linear regression.*

*Based on the analysis that has been done, the results of this study show that: 1) the asymmetry of information positively influences the practice of earnings management, 2) the number of audit committee does not influence the practice of earnings management, 3) the level of education of commissioner does not independently influence the practice of earnings management, 4) the proportion of independent commissioners has no effect on the practice of earnings management, 5) managerial ownership positively the practice of earnings management, 6) institutional ownership has no effect on the practice of earnings management.*

**Keywords:** *Asymmetry Information, Corporate Governance Mechanisms (the Number of the Audit Committee, Education Level of Independent Commissioner, Proportion of Independent Commissioner, Managerial Ownership and Institutional Ownership) and the Practice of Earnings Management.*