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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

THE ROLE OF EARNINGS QUALITY TO MODERATE THE RELATIONSHIP BETWEEN ACCOUNTING CONSERVATISM AND INFORMATION ASYMMETRY

ABSTRACT

The objective of this research is to determine the influence of accounting conservatism and the earnings quality in moderating the influence of accounting conservatism on information asymmetry in property and real estate company listed in Indonesia Stock Exchange period 2015-2017. The research uses purposive sampling to select the research from 40 companies for a total 120 sample of data observation based on characteristic of the criteria. The dependent variable, which is information asymmetry measures by using bid-ask price. To test the hypothesis, single linear regression and multiple linear regressions are used within this research. The result of this research indicated that accounting conservatism and the relationship between accounting conservatism toward earnings quality simultaneously affects information asymmetry. The accounting conservatism does not effect on information asymmetry. Nonetheless, The relationship between accounting conservatism and earnings quality as moderating variable have a negative influence on information asymmetry.

Keywords: Information Asymmetry, Accounting Conservatism, Earnings Quality