

ABSTRAK

ASIMETRI INFORMASI DAN PENERAPAN SISTEM PELAPORAN KEUANGAN BERBASIS *EXTENSIBLE BUSINESS REPORTING LANGUAGE* STUDI EMPIRIS PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini memiliki tujuan untuk menganalisis dan membuktikan penerapan pelaporan keuangan berbasis *eXtensible Business Reporting Language* dapat menurunkan tingkat asimetri informasi pada perusahaan yang terdaftar di Bursa Efek Indonesia. Untuk mencapai tujuan tersebut, maka pada penelitian ini digunakannya data sekunder dan disesuaikan dengan kriteria penelitian sehingga diperoleh 203 perusahaan terdaftar di Bursa Efek Indonesia periode 2011 hingga 2018 yang dijadikan sampel penelitian.

Metode uji beda non parametrik dipilih guna membandingkan tingkat asimetri informasi pada periode sebelum penerapan *eXtensible Business Reporting Language* dan periode setelah penerapan *eXtensible Business Reporting Language*. Dengan uji tersebut diperoleh hasil bahwa penelitian ini bertolak belakang dengan hipotesis penelitian.

Kata kunci : *eXtensible Business Reporting Language*, Asimetri Informasi

ABSTRACT

INFORMATION ASYMMETRY AND IMPLEMENTATION OF FINANCIAL REPORTING SYSTEM WITH EXTENSIBLE BUSINESS REPORTING LANGUAGE BASED EMPIRICAL STUDY OF LISTED COMPANIES ON THE INDONESIA STOCK EXCHANGE

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The purpose of this research for analyze and prove the adoption of financial reporting with eXtensible Business Reporting Language based can reduce the level of information asymmetry in companies listed on the Indonesia Stock Exchange. To achieve the purpose, secondary data was used in this research and adjusted to the research criteria so that 203 companies listed on the Indonesia Stock Exchange from 2011 to 2018 were sampled.

Non parametric test methods were chosen to compare the level of information asymmetry in the period before the adoption of eXtensible Business Reporting Language and the period after the adoption of eXtensible Business Reporting Language. With these tests the results obtained that this research is contrary to the research hypothesis.

Keywords : *eXtensible Business Reporting Language, Information Asymmetry*