



**APMAA**  
ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION INDONESIA

**11<sup>th</sup> ANNUAL  
CONFERENCE**

# Certificate of Attendance

This certificate is award to:  
**MRS. KARTINI**

For successful completion of:  
**PRESENTER**

ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION INDONESIA

Held on :

October 26-29, 2015 Bali, Indonesia

**APMAA**  
The 11<sup>th</sup> APMAA Conference  
Bali (26 - 29 October 2015)

**PRESIDENT OF APMAA**  
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# APMAA 2015 Conference Organizers

## Conference Chairs:

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Ni Putu Sri Harta Mimba.

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1. Warmadewa University  
Jl. Terompong, Denpasar Tim., Kota Denpasar, Bali  
80239
2. Udayana University  
Jl. P.B. Sudirman, Bali 80112
3. Prama Sanur Beach Hotel  
Jl. Danau Tamblingan, Sanur, Bali 80228

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2. Prof. Dr. Zaki Baridwan (Gadjah Mada University)
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9. Prof.Dr.dr. Ketut Suastika (Udayana University)
10. Prof. dr. I Dewa Putu Widjana, DAP&E., Sp.ParK  
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11. Dr. Ir. Aries Setyanto Nugroho  
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5. Asri Dwija Putri
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Program Book:

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6. Hariyanto
7. Muh. Irdham
8. Made Wianto

## THE EFFECT OF VOLUNTARY DISCLOSURE, INFORMATION ASYMETRY AND EARNINGS MANAGEMENT ON THE EARNINGS QUALITY

Nurbayani

Mediaty

Hj. Kartini

Abdul Rahman

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### ABSTRACT

Earnings quality is one of the benchmarks in evaluating an investment. This study aims to analyze the effect of voluntary disclosure, information asymmetry, earnings management on the earnings quality. Variable. The sample of research were 120 manufacturing companies listed in Indonesia Stock Exchange (BEI). The research data used annual financial statement over the period of 2011-2013 collected from Indonesia Capital Exchange (IDX). The analysis conducted using path analysis. The empirical results show that voluntary disclosure cannot determine earnings quality, while information asymmetry and earnings management can determine the firm's earnings quality.

**Keywords:** *voluntary disclosure, information asymmetry, earnings management, earnings quality*