

INTISARI

Penelitian ini untuk menguji pengaruh *extensible business reporting language* (XBRL), kepemilikan institusional, ukuran perusahaan, *audit tenure* dan kualitas auditor terhadap asimetri informasi. Subjek dalam penelitian ini adalah perusahaan perbankan yang terdaftar di BEI periode 2015-2017. Sampel berjumlah 35 yang dipilih dengan metode *purposive sampling*. Alat analisis yang digunakan adalah model regresi linier berganda.

Berdasarkan hasil analisis yang dilakukan diperoleh hasil kepemilikan institusional, *audit tenure* dan kualitas audit perusahaan secara signifikan berpengaruh negatif terhadap asimetri informasi. Sedangkan ukuran perusahaan tidak berpengaruh signifikan terhadap asimetri informasi.

Kata Kunci : *Extensible Business Reporting Language* (XBRL), Kepemilikan Institusional, Ukuran Perusahaan, *Audit Tenure* , Kualitas Auditor, Asimetri Informasi.

ABSTRACT

This study was to examine the effect of extensible business reporting language (XBRL), institutional ownership, tenure audit, size of the company, and the audit quality againsts information asymmetry. Subjects in this study were banking companies listed on the Stock Exchange from period 2015 to 2017 . 35 samples are selected by purposive sampling method. The analysis tool used is a model regression analysis technique.

Analysis shows that the institutional ownership, tenure audit, and audit quality hold significantly negative effect on information asymmetry. While the company size and extensible business reporting language (XBRL) hold no significant effect on information asymmetry. The audit committee as moderating variable shows a strengthenig influence on the relation toward tenure audit with asymetry information

Keywords: Extensible Business Reporting Language (XBRL), Institutional Ownership, Tenure Audit, Size Of The Company, Audit Quality, Information Asymmetry.