

**THE EFFECT OF OWNERSHIP CONCENTRATION, RELATED PARTY
TRANSACTIONS, AND EARNINGS MANAGEMENT ON
INFORMATIVENESS OF ACCOUNTING**

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ABSTRACT

The purpose of this study was to find empirically the effect of ownership concentration, related party transactions and earnings management on the informativeness of accounting. In this study, there were 3 independent variables tested, namely ownership concentration, related party transactions and earnings management. The data used in this study were obtained from the financial reports in the company reports published on the Indonesia Stock Exchange (BEI) website. The population used in this study was the manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the period of 2016-2018. The sampling technique used in this study was the purposive sampling with a total sample of 74 respondents from a 175 company population. The data analysis technique used descriptive statistics with SPSS 20 software. The result showed that ownership concentration, related party transactions and earnings management variables did not affect the informativeness of accounting.

**Keywords: Ownership Concentration, Related Party Transactions, Earnings
Management**

