

ABSTRACT

The aim of this study is to examine the relationship between Other Comprehensive Income disclosure, information asymmetry, and earnings management. Other Comprehensive Income disclosure (OCI) is measured using the ratio of OCI to all comprehensive income (OCI/all comprehensive income), earnings management (DACC) measured using the modified of Jones model, and information asymmetry (SPREAD) measured using relative bid-ask spread.

The population in this study is all manufacturing company listed on Indonesia Stock Exchange (BEI) in the year 2012-2013. The sampling method used in this study is purposive sampling with specified criteria. By doing sampling and processing data, the final amounts of the sample are 47 firms. This study uses simple linear regression analysis technique to examine the hypotheses.

The results of this study show that there is a negative relationship between Other Comprehensive and information asymmetry. There is no relationship between information asymmetry and earnings management. There is no relationship between Other Comprehensive Income disclosure and earnings management.

Keywords: *Other Comprehensive Income disclosure (OCI), information asymmetry (SPREAD), earnings management (DACC)*