

## **Pengaruh faktor Good Corporate Governance, Free Cash Flow, dan Leverage terhadap Manajemen Laba**

**FAHRUNIZA AMMY MAULIA**

(Pembimbing : Dr. Nila Tristiarini, SE, MSi)

*Akuntansi - S1, FEB, Universitas Dian Nuswantoro*

*www.dinus.ac.id*

*Email : 212201101771@mhs.dinus.ac.id*

### **ABSTRAK**

Penelitian ini bertujuan untuk memberikan bukti empiris pengaruh good corporate governance, free cash flow, dan leverage terhadap manajemen laba. Good corporate governance diukur dengan ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional dan kepemilikan manajerial. Discretionary accrual digunakan sebagai proksi manajemen laba. Sampel penelitian adalah 78 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, yang dipilih menggunakan purposive sampling selama periode penelitian tahun 2011-2013. Data dianalisis menggunakan regresi berganda.

Hasil analisis penelitian ini menunjukkan bahwa good corporate governance (ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial) tidak berpengaruh signifikan terhadap manajemen laba, free cash flow tidak berpengaruh signifikan terhadap manajemen laba, sedangkan leverage berpengaruh negatif dan signifikan terhadap manajemen laba. Hal ini berarti semakin tinggi leverage maka kemungkinan terjadi manajemen laba semakin menurun.

Kata Kunci : Manajemen Laba, Good Corporate Governance, Free Cash Flow, Leverage.

## **The Influence of Good Corporate Governance, Free Cash Flow, and Leverage on Earning Management**

**FAHRUNIZA AMMY MAULIA**

(Lecturer : Dr. Nila Tristiarini, SE, MSi)

*Bachelor of Accounting - S1, Faculty of Economy & Business,*

*DINUS University*

*www.dinus.ac.id*

*Email : 212201101771@mhs.dinus.ac.id*

### **ABSTRACT**

This study aims to provide the empirical evidence of the influence of good corporate governance, free cash flow, and leverage on earning management. Good corporate governance is measured by the size of the audit committee, the proportion of independent board, institutional ownership and managerial ownership. Discretionary accruals are used as a proxy for earning management. The samples are 78 companies listed in the Indonesia Stock Exchange, which is selected by using purposive sampling over the period 2011-2013. The data are analyzed using multiple regression.

The result of analysis of this study shows that good corporate governance (the size of the audit committee, the proportion of independent board, institutional ownership, managerial ownership) have no significant influence on earnings management, while leverage has a significant negative influence on the earning management. This means that the higher the leverage, the possibility of earnings management decreases.

**Keyword** : Earning Management, Good Corporate Governance, Free Cash Flow, Leverage.