

## **Analisis Mekanisme Corporate Governance dan Pengaruhnya terhadap Manajemen Laba**

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### **ABSTRAK**

Penelitian ini bertujuan guna meneliti pengaruh antara mekanisme corporate governance yang terdiri atas kepemilikan manajemen, kepemilikan institusional, proporsi komisaris independen, ukuran dewan komisaris dan ukuran komite audit terhadap manajemen laba. Model yang digunakan dalam penelitian adalah Modified Jones untuk mengukur manajemen laba yang diprosikan pada discretionary accrual. Jenis data yang digunakan merupakan jenis data sekunder. Data yang digunakan berupa laporan keuangan yang dipublikasikan oleh perusahaan di website Bursa Efek Indonesia. Objek penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014. Metode pengambilan sampel menggunakan purposive sampling, sehingga diperoleh sampel sebanyak 123 perusahaan manufaktur. Hubungan dan pengaruh antar variabel dijelaskan melalui teknik analisis regresi linear berganda. Hasil penelitian ini membuktikan proporsi komisaris independen serta ukuran dewan komisaris berpengaruh terhadap manajemen laba. Namun variabel kepemilikan manajemen, kepemilikan institusional dan ukuran komite audit tidak berpengaruh terhadap manajemen laba.

**Kata Kunci** : manajemen laba, kepemilikan manajemen, kepemilikan institusional, proporsi komisaris independen, ukuran dewan komisaris dan ukuran komite audit

## **The Analysis of Corporate Governance Mechanisms and Its Effect on Earnings Management**

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### **ABSTRACT**

The aim of this research is to examine the influence of corporate governance mechanisms consists of management ownership, institutional ownership, the proportion of independent board of commissioner, board of commissioner size and audit committee size on earnings management. The model used in the research is the Modified Jones to measure discretionary accruals becomes a proxy of earnings management. The data used is secondary data types. The data used is annual financial statements published by the company on the Indonesian Stock Exchange website. The object of this research is all manufacturing companies listed in Indonesia Stock Exchange (IDX) during 2012 to 2014. The sampling method using purposive sampling, thus obtained a sample of 123 manufacturing companies. Relationships and the influence between variables is explained by multiple linear regression analysis technique. The results of this study prove that proportion of independent board of commissioner and board of commissioner size have an influence on earnings management. Meanwhile, the management ownership, institutional ownership and audit committee size have no influence on earnings management.

**Keyword** : earnings management, management ownership, institutional ownership, the proportion of independent board of commissioner, board of commissioner size and audit committee size