

Efektivitas Penerapan Good Corporate Governance Terhadap Manajemen Laba

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ABSTRAK

Penelitian ini menguji efektivitas penerapan good corporate governance terhadap manajemen laba. Mekanisme good corporate governance pada penelitian ini diprosikan dengan kepemilikan manajerial, kepemilikan institusional, komisaris independen, dan komite audit. Manajemen laba diukur dengan nilai discretionary accruals. Pengambilan sampel menggunakan metode purposive sampling sehingga diperoleh sampel sebanyak 47 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2013-2015. Teknik analisis data yang digunakan adalah analisis linier berganda. Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh secara signifikan terhadap manajemen laba. Sedangkan kepemilikan institusional menunjukkan tidak adanya pengaruh terhadap manajemen laba. Komisaris independen menunjukkan hasil tidak berpengaruh signifikan terhadap manajemen laba. Komite audit menunjukkan tidak adanya pengaruh yang signifikan terhadap manajemen laba.

Kata Kunci : Kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, dan manajemen laba.

The Effectiveness of Good Corporate Governance Implementation on Earnings Management

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ABSTRACT

This study aims to examine the effectiveness of good corporate governance implementation on earnings management. The mechanism of good corporate governance in this study is proxied by managerial ownership, institutional ownership, independent commissioner, and audit committee. Earnings management are measured by discretionary accruals value. The sampling method is purposive sampling method and obtained of 47 manufacturing companies listed on Indonesia Stock Exchange (IDX) over the period 2013-2015. Data analysis techniques are multiple linear regression analysis. The results shows that managerial ownership it has a significant influence on earnings management. Meanwhile, institutional ownership shows that has no significant influence on earnings management. Independent commissioner shows that has no significant influence on earnings management. Audit committee shows that it has no significant influence on earnings management.

Keyword : managerial ownership, institutional ownership, independent commissioner, audit committee, and earnings management.