

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *bonus plan*, *leverage*, profitabilitas, ukuran perusahaan terhadap manajemen laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016.

Populasi penelitian merupakan perusahaan manufaktur pada tahun 2014-2016 yang dipublikasikan Bursa Efek Indonesia (BEI) melalui alamat *website* www.idx.co.id. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sehingga didapat 198 data yang dapat diolah. Metode analisis data yang digunakan adalah analisis regresi linear berganda.

Pengujian kualitas data menunjukkan bahwa data terbebas dari penyimpangan asumsi klasik. Dari hasil analisis dapat disimpulkan bahwa variabel *bonus plan* berpengaruh positif tidak signifikan terhadap manajemen laba. Variabel *leverage* berpengaruh positif signifikan terhadap manajemen laba. Variabel profitabilitas berpengaruh positif tidak signifikan terhadap manajemen laba. Variabel ukuran perusahaan berpengaruh negatif signifikan terhadap manajemen laba.

Kata Kunci : Manajemen Laba, Bonus Plan, Leverage, Profitabilitas dan Ukuran Perusahaan

ABSTRACT

This research was conducted to examine the impact of bonus plan, leverage, profitability, company's level toward the earning management of manufacture's company in Indonesia Stock Exchange/Bursa Efek Indonesia 2014-2016.

The population of this research is manufacture companies 2014-2016 that is published by Indonesia Stock Exchange/ Bursa Efek Indonesia (BEI) though website www.idx.co.id. The sampling method was purposive sampling. There were 198 sampling data. The analysis method used in this research was double linier regression analysis.

Data quality test showed that the data were not influenced by the classic assumption. The result of the analysis concluded that bonus plan variable has positive effect but not significant toward the earning management. Leverage variable has significant positive toward the earning management. Profitability variable has positive effect but not significant toward the earning management. Size variable has significant negative effect toward the earning management

Keywords : earning management, bonus plan, leverage, profitability, size