

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* (diproksikan dengan dewan komisaris independen dan komite audit) terhadap kinerja keuangan dengan manajemen laba sebagai variabel intervening.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Jumlah sampel dalam penelitian ini sebanyak 144. Penentuan sampel menggunakan metode *purposive sampling*. Teknis analisis data menggunakan *Struktural Equation Model* berbasis *Partial Least Square* (SEM-PLS).

Hasil Penelitian dengan menggunakan *smartPLS* 3.0 menunjukkan bahwa dewan komisaris independen melalui mediasi manajemen laba berpengaruh negatif tidak signifikan terhadap kinerja keuangan. Sedangkan komite audit melalui mediasi manajemen laba berpengaruh positif signifikan terhadap kinerja keuangan.

Kata kunci: *Good Corporate Governance* , Kinerja Keuangan , Manajemen Laba

## ABSTRACT

*The purpose of this study analyzed the effect of Good Corporate Governance (proxied by independent board of commissioners and audit committee) to financial performance with earnings management as an intervening variable.*

*The population in this research were all manufacturing companies that have registered in indonesia stock exchange in 2014-2016. This research took 144 samples applying the purposive sampling method with the equation model based on Partial Least Square (SEM-PLS) as the data analysis method.*

*The result of this research using SmartPLS 3.0 shows the independent board of commissioners through mediation on the earnings management has no significant negative impact on financial performance. On the other hand, the audit committee through mediation of profit management has significant, positive impact on financial performance.*

*Keywords : Good Corporate Governance, Financial Performance, Earnings Management*