

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) pengaruh Corporate Governance yang dikategorikan ke dalam kepemilikan manajerial, kepemilikan institusional, proporsi dewan komisaris independen, dan komite audit pada manajemen laba, (2) pengaruh dari ukuran perusahaan pada manajemen laba, (3) pengaruh leverage pada manajemen laba.

Penelitian menggunakan 85 sampel dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan teknik purposive sampling. Data penelitian diperoleh dari laporan tahunan periode 2009-2013 di Bursa Efek Indonesia. Metode analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian mengindikasikan bahwa (1) corporate governance dengan kepemilikan insitusal dan komite audit berpengaruh negative signifikan terhadap manajemen laba, sedangkan kepemilikan manajerial berpengaruh positif signifikan terhadap manajemen laba. (2) ukuran perusahaan tidak berpengaruh secara signifikan pada manajemen laba. (3) leverage berpengaruh positif signifikan pada manajemen laba.

Kata Kunci: corporate governance, Ukuran Perusahaan, leverage, Manajemen Laba, Laporan Tahunan

ABSTRACT

The aims of the research are to find out (1) influence of corporate governance which is categorized onto managerial ownership, institutional ownership, board composition of independent commissioners, and audit committees on earnings management, (2) influence of firm size on earnings management, (3) influence of leverage on earnings management.

This study drew 85 samples from manufacturing companies listed in Indonesian stock exchange with a purposive sampling technique. The research data was collected from annual reports within a period 2009 to 2013 of the capital market reference centre of Indonesian stock exchange. The method of analysis was multiple linear regressions.

The result of the study indicated that (1) corporate governance with institutional ownership and audit committee had significant negative influence on earnings management, while managerial ownership had significant positive influence on earnings management, and board composition of independent commissioners had not significant influence on earnings management, (2) Firm size had not significant influence on earnings management, (3) leverage had significant positive on earnings management.

Keywords: corporate governance, firm size, leverage, earnings management, annual report