

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh komposisi dewan komisaris, jumlah dewan komisaris, jumlah komite audit, kualitas audit, *leverage*, *size* dan profitabilitas terhadap manajemen laba. Studi dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Jenis penelitian adalah penelitian kuantitatif, data yang digunakan menggunakan data sekunder yang didapatkan dari *Indonesia Capital Market Directory (ICMD)*, *financial report* dan *website* Bursa Efek Indonesia (BEI). Dengan menggunakan teknik *purposive sampling*, maka diperoleh jumlah sampel sebesar 56 perusahaan. Jadi selama 3 tahun pengamatan terdapat adalah 168 data perusahaan manufaktur. Metode analisis data yang digunakan adalah regresi linier berganda yang didahului dengan uji asumsi klasik. Hasil penelitian memperlihatkan: (1) Komposisi Dewan Komisaris berpengaruh negatif signifikan terhadap Manajemen Laba. (2) Jumlah Dewan Komisaris berpengaruh negatif signifikan terhadap Manajemen Laba. (3) Komite Audit berpengaruh negatif signifikan terhadap Manajemen Laba. (4) Kualitas Audit berpengaruh negatif signifikan terhadap Manajemen Laba. (5) *Leverage* berpengaruh positif signifikan terhadap Manajemen Laba. (6) *Size* berpengaruh positif signifikan terhadap Manajemen Laba. (7) Profitabilitas berpengaruh positif signifikan terhadap Manajemen Laba.

Kata kunci: *Corporate Governanc*, Karakteristik Perusahaan, Manajemen Laba

ABSTRACT

Research study entitled The Effect of Board of Commissioners Composition, Board of Commissioners, The Audit Committee, Audit Quality, Leverage, Size, and Profitability Earnings Management. Studies on Manufacturing Companies Listed on the Indonesia stock. Independent variables used are board composition, number of board of commissioners, number of audit committees, audit quality, leverage, size, profitability. This type of research is quantitative research, the data used uses secondary data obtained from Indonesia Capital Market Directory (ICMD), financial report and website of the Indonesia Stock Exchange (IDX). By using purposive sampling technique, the sample size was obtained by 56 companies. So during the 3 years of observation there are 168 manufacturing company data. The data analysis method used is multiple linear regression which is preceded by a classic assumption test . Hypothesis test result show: (1) The composition of the board of Commissioners has a significant negative effect on Earnings Management. (2) Total Board of Commissioners has a significant negative effect on Earnings Management. (3) The Audit Committee has a significant negative effect of Earning Management. (4) Audit Quality has a significant negative effect on Earning Management. (5) Leverage has a significant positive effect on Earning Management. (6) Size has a significant positive effect on Earning Management. (7) Profitability has a significant positive effect on Earning Management.

Keywords: corporate governance, company characteristics, earnings management