

ABSTRAK

Penelitian ini bertujuan untuk mendiskripsikan dan menganalisis pengaruh kepemilikan manajerial, independensi komite audit, frekuensi komite audit, independensi dewan komisaris dan frekuensi dewan komisaris terhadap manajemen laba dan kinerja keuangan pada perusahaan manufaktur yang terdaftar di BEI. Populasi dan penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI periode tahun 2015-2017 sebesar 150 perusahaan. Untuk menentukan jumlah sampel, maka dalam penelitian ini menggunakan teknik *purposive sampling*. Teknik *purposive sampling* merupakan teknik dimana pengambilan sample berdasarkan beberapa pertimbangan atau kriteria tertentu. Dari teknik tersebut di peroleh jumlah sampel sebesar 50 perusahaan. Alat analisis dalam penelitian ini adalah analisis regresi linier berganda, dimana sebelum analisis ini dilakukan sebelumnya dilakukan uji asumsi klasik terlebih dahulu.

Berdasarkan hasil pengujian menunjukkan bahwa kepemilikan manajerial berpengaruh negatif tidak signifikan terhadap kinerja keuangan. Sedangkan independensi komite audit, frekuensi komite audit, independensi dewan komisaris, frekuensi dewan komisaris berpengaruh positif signifikan terhadap kinerja keuangan. Kepemilikan manajerial berpengaruh positif tidak signifikan terhadap manajemen laba. Sedangkan independensi komite audit, frekuensi komite audit, independensi dewan komisaris, frekuensi dewan komisaris berpengaruh negatif signifikan terhadap manajemen laba.

Kata Kunci : Kepemilikan manajerial, independensi komite audit, frekuensi komite audit, independensi dewan komisaris, frekuensi dewan komisaris

ABSTRACT

This study aims to describe and analyze the influence of managerial ownership, the independence of the audit committee, the frequency of audit committees, the independence of the board of commissioners and the frequency of the board of commissioners on earnings management and financial performance of manufacturing companies listed on the IDX. The population and research are all manufacturing companies listed on the Stock Exchange in the period 2015-2017 amounting to 150 companies. To determine the number of samples, this research uses a purposive sampling technique. The purposive sampling technique is a technique where sampling is based on certain considerations or criteria. From the technique obtained a sample size of 50 companies. The analytical tool in this research is multiple linear regression analysis, where before this analysis is carried out before the classical assumption is carried out first.

Based on the test results show that managerial ownership has no significant negative effect on financial performance. While the independence of the audit committee, the frequency of the audit committee, the independence of the board of commissioners, the frequency of the board of commissioners has a significant positive effect on financial performance. Managerial ownership has no significant positive effect on earnings management. While the independence of the audit committee, the frequency of the audit committee, the independence of the board of commissioners, the frequency of board of commissioners has a significant negative effect on earnings management.

Keywords: Managerial ownership, independence of audit committees, frequency of audit committees, independence of board of commissioners, frequency of board of commissioners