

ABSTRACT

Earnings management is the manager's actions that change the company's profits which does not affect the increase and decrease in the level of profitability of the company. This study was conducted to determine the effect of corporate governance consisting of an independent board of commissioners, managerial ownership, institutional ownership, and audit committee, then company size, leverage, and profitability on earnings management.

This type of quantitative research, the population of manufacturing companies listed on the Stock Exchange for the period of 2016-2018, the sample uses a purposive sampling method. Data analysis used descriptive statistics, the classic assumption test in the form of normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, multiple Lression regression analysis, and the model test in the form of determination coefficient, F test and t test.

The results state that the descriptive statistical test is evenly distributed, the normality of the data is normal, there is no multicollinearity and heteroscedasticity, the F-test is significant and the hypothesis test states that the independent commissioner has a significant negative effect on earnings management. More and more independent board members are able to reduce earnings management practices, and managerial ownership has a significant positive effect on earnings management improvement. The smaller managerial ownership in a company, the lower earnings management practices. While institutional ownership, audit committee, company size, leverage and profitability are not significant to earnings management.

Keywords: Independent Commissioner, Managerial Ownership, Institutional Ownership, Audit Committee, Company Size, Leverage, Profitability, Earnings Management.

ABSTRAK

Manajemen laba adalah tindakan manajer yang mengubah laba perusahaan yang dimana tidak mempengaruhi kenaikan dan penurunan tingkat profitabilitas perusahaan. Penelitian ini dilakukan untuk mengetahui pengaruh *corporate governance* yang terdiri dari dewan komisaris independen, kepemilikan manajerial, kepemilikan institusional, dan komite audit, kemudian ukuran perusahaan, *leverage*, dan profitabilitas terhadap manajemen laba.

Jenis penelitian kuantitatif, populasi perusahaan manufaktur yang terdaftar di BEI periode 2016-2018, sampel menggunakan metode *purposive sampling*. Analisis data menggunakan statistik deskriptif, uji asumsi klasik berupa uji normalitas, uji multikolinearitas, uji autokorelasi, uji heteroskedastisitas, analisis regresi linear berganda, dan uji model berupa koefisien determinasi, uji F dan uji t.

Hasil menyatakan uji statistik deskriptif persebaran data cukup merata, uji normalitas data normal, tidak terjadi multikolinearitas dan heteroskedastisitas, uji F signifikan dan uji hipotesis menyatakan komisaris independen berpengaruh negatif signifikan terhadap kenaikan manajemen laba. Semakin banyak anggota dewan komisaris independen mampu memperkecil praktek manajemen laba, dan kepemilikan manajerial berpengaruh positif signifikan terhadap kenaikan manajemen laba. Semakin kecil kepemilikan manajerial dalam perusahaan maka praktek manajemen laba semakin rendah. Sedangkan kepemilikan institusional, komite audit, ukuran perusahaan, *leverage* dan profitabilitas tidak signifikan terhadap manajemen laba.

Kata Kunci: Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, Ukuran Perusahaan, *Leverage*, Profitabilitas, Manajemen Laba.