

## ABSTRAKSI

Penelitian ini bertujuan untuk menguji hubungan *corporate governance*, kompensasi dan ukuran perusahaan pada manajemen laba. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2015-2017. Pengambilan sampel menggunakan metode *purposive sampling* dan terpilih 50 perusahaan dengan total sampel 150 data penelitian. Analisis data menggunakan bantuan *software Statistical Package for the Social Sciences* versi 23 (SPSS 23).

Hasil penelitian menunjukkan bahwa kepemilikan institusional berpengaruh negatif signifikan terhadap manajemen laba, komposisi dewan komisaris berpengaruh negatif tidak signifikan terhadap manajemen laba, kualitas auditor berpengaruh negatif signifikan terhadap manajemen laba, komposisi komite audit berpengaruh positif tidak signifikan terhadap manajemen laba, sedangkan kompensasi berpengaruh positif signifikan terhadap manajemen laba, dan ukuran perusahaan berpengaruh positif signifikan terhadap manajemen laba.

**Kata Kunci** : Kepemilikan Institusional, Komposisi Dewan Komisaris, Kualitas Auditor, Komposisi Komite Audit, Kompensasi, Ukuran Perusahaan, dan Manajemen Laba.

## **ABSTRACT**

This study aims to examine the relationship of corporate governance, compensation and company size on earnings management. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange from 2015-2017. Sampling using a purposive sampling method and selected 50 companies with a total sample of 150 research data. Data analysis used Statistical Package for the Social Sciences software version 23 (SPSS 23).

The results showed that institutional ownership had a significant negative effect on earnings management, the composition of the board of commissioners had a significant negative effect on earnings management, auditor quality had a significant negative effect on earnings management, the composition of the audit committee had no significant positive effect on earnings management, while compensation had a significant positive effect on earnings management, and company size had a significant positive effect on earnings management.

**Keywords** : Institutional Ownership, Board of Commissioners Composition, Auditor Quality, Audit Committee Composition, Compensation, Company Size and Earnings Management.