

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* terhadap manajemen laba riil. Mekanisme *good corporate govrnance* dalam penelitian ini menggunakan variabel dewan komisaris independen, komite audit, kepemilikan institusional dan kepemilikan manajerial. Ukuran perusahaan dan *leverage* digunakan sebagai variabel kontrol. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2016-2018. Sampel dalam penelitian dipilih menggunakan metode *purposive sampling* dan hasilnya diperoleh sampel sebanyak 147 perusahaan selama tahun 2016 sampai dengan 2018. Teknik analisis data menggunakan regresi linier berganda. Hasil dari penelitian menunjukkan bahwa variabel kepemilikan manajerial berpengaruh negatif terhadap manajemen laba riil. Sementara itu, dewan komisaris independen, komite audit, dan kepemilikan institusional tidak berpengaruh terhadap manajemen laba riil. Ukuran perusahaan sebagai variabel kontrol menunjukkan hasil sesuai dengan fungsinya, yaitu ukuran perusahaan berpengaruh negatif terhadap manajemen laba riil, sedangkan untuk variabel kontrol yang ditunjukkan dengan *leverage* tidak menunjukkan adanya pengaruh terhadap manajemen laba riil.

Kata Kunci : Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Manajemen Laba Riil.

ABSTRACT

This study was aimed to analyze the effect of good corporate governance towards real earnings management. Good corporate governance mechanism in this study uses variables of independent board of commissioner, audit committee institutional ownership, and managerial ownership,. In this study, the firm size and leverage and were used as control variables. Moreover, the manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the 2016-2018 periods were the population of this research. Samples in this study selected by using purposive sampling method and the results obtained were 147 samples during 2016 to 2018. This research used multiple linear regressions as the data analysis techniques. The result indicated the managerial ownership negatively influenced real earnings management. Meanwhile, independent commissioner variable, audit committee and institutional ownership had no effect on real earnings management. The firm size as a control variable shown result was in accordance with its function, firm size had negative effect on real earnings management, while for the control variable shown by leverage had no effect on real earnings management.

Keywords: Independent Board of Commissioners, Audit Committee, Institutional Ownership, Managerial Ownership, Real Earnings Management.