

ABSTRAK

Dalam pengamatan, penulis mengukur pengaruh *good corporate governance* yang diukur melalui kualitas audit, kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, komite audit serta karakteristik perusahaan yang diukur melalui *leverage* dan *profitabilitas* selaku variabel independen. Data observasi sebanyak 120 sampel berasal dari 30 perusahaan manufaktur yang tercatat pada Bursa Efek Indonesia antara 2015-2019. Data laporan keuangan dan laporan tahunan diperoleh dari www.idx.co.id. Manajemen laba riil diperkirakan melalui model *Roychowdhury*, kualitas audit dinilai melalui ukuran Kantor Akuntan Publik, kepemilikan institusional diperkirakan melalui saham institusional, kepemilikan manajerial diperkirakan melalui saham pihak manajemen, dewan komisaris independen diperkirakan melalui komisaris independen pada suatu entitas, komite audit dinilai melalui jumlah komite audit di suatu entitas, *leverage* diukur dengan DAR, dan *profitabilitas* diukur dengan ROA. Data dianalisis dengan menggunakan regresi berganda. Dapatan dari observasi ini memperlihatkan jika variabel *leverage* bersama *profitabilitas* berdampak positif atas manajemen laba riil, sementara itu variabel kualitas audit, kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, komite audit tidak berdampak atas manajemen laba riil.

Kata Kunci : Kualitas Audit, Kepemilikan Manajerial, Kepemilikan Manajerial, Dewan Komisaris Independen, Komite Audit, *Leverage*, *Profitabilitas*, Manajemen Laba Riil

ABSTRACT

In observation, the authors measure the effect of good corporate governance as measured by audit quality, institutional ownership, managerial ownership, independent board of commissioners, audit committee and company characteristics as measured by leverage and profitability as independent variables. Observation data of 120 samples came from 30 manufacturing companies listed on the Indonesia Stock Exchange between 2015-2019. Financial report data and annual reports are obtained from www.idx.co.id. Real earnings management is estimated through the Roychowdhury model, audit quality is assessed through the size of the Public Accounting Firm, institutional ownership is estimated through institutional shares, managerial ownership is estimated through management shares, independent board of commissioners is estimated through independent commissioners in an entity, audit committee is assessed through the number of audit committees in an entity, leverage is measured by DAR, and profitability is measured by ROA. Data were analyzed using multiple regression. The findings from these observations show that the leverage variable together with profitability has a positive impact on real earnings management, while the audit quality variables, institutional ownership, managerial ownership, independent board of commissioners, and audit committee have no impact on real earnings management.

Keywords : *Audit Quality, Managerial Ownership, Managerial Ownership, Independent Commissioners, Audit Committee, Leverage, Profitability, Real Earning Management*