

ABSTRAK

Tujuan dilakukan penelitian ini yaitu untuk menguji pengaruh good corporate governance, tax planning, independensi auditor dan ukuran perusahaan terhadap manajemen laba. Variabel dependen manajemen laba, sedangkan variabel independen adalah komite audit, dewan direksi, komisaris independen, kepemilikan institusional, tax planning, independensi auditor dan ukuran perusahaan.

Populasi dari penelitian ini yaitu perusahaan real estate yang terdaftar pada Bursa Efek Indonesia tahun 2010 – 2014. Penelitian ini menggunakan bentuk penelitian kausalitas.

Hasil penelitian ini diketahui bahwa variabel komite audit, dewan direksi dan independensi auditor berpengaruh signifikan terhadap manajemen laba. Sedangkan variabel komisaris independen, kepemilikan institusional, tax planning, dan ukuran perusahaan tidak berpengaruh secara signifikan terhadap manajemen laba.

Kata Kunci : Komite Audit, Dewan Direksi, Komisaris Independen, Kepemilikan Institusional, Tax Planning, Independensi Auditor, Ukuran Perusahaan, Manajemen Laba.

ABSTRACT

The purpose of this study is to examine the effect of good corporate governance, tax planning, independence of the auditor and the size of the company against earnings management. The dependent variabel is earnings management, the independent variabel are audit committee, board of directors, independent commissioner, institutional ownership, tax planning, independence of the auditors and size of the company.

The population of the research is especially real estate company listed on the Indonesia Stock Exchange in 2010-2014. This study uses a from causal research.

The results of this study found that the variable audit committe, board of directors and independence of the auditors significantly influence earnings management. While independent commissioner, institutional ownership, tax planning and size of the company variables does not significantly affect of the earnings management.

Keywords: audit committe, board of directors, independent commisioner, Sinstitutional ownership, tax planning, independence auditors, size of the company, earnings management.