

ABSTRAK

Penelitian ini bertujuan untuk mengetahui analisis pengaruh *corporate governance* dan ukuran perusahaan terhadap praktik manajemen laba. *Corporate governance* diprosikan sebagai kepemilikan institusional, kepemilikan manajerial, komposisi dewan komisaris independen, komite audit, dan ukuran perusahaan. Manajemen laba diukur dengan menggunakan *Discretionary Accruals*. Metode analisis yang digunakan adalah analisa regresi linear berganda. Penelitian menggunakan data sekunder dari Bursa Efek Indonesia selama periode 2010-2012.

Berdasarkan hasil pengujian, variabel kepemilikan institusional berpengaruh positif dan signifikan terhadap manajemen laba, variabel kepemilikan manajerial berpengaruh negatif dan tidak signifikan terhadap manajemen laba, variabel kepemilikan komposisi dewan komisaris independen berpengaruh positif dan signifikan terhadap manajemen laba, variabel komite audit berpengaruh positif dan tidak signifikan terhadap manajemen laba, dan ukuran perusahaan berpengaruh negatif dan tidak signifikan terhadap manajemen laba. Serta secara simultan variabel kepemilikan institusional, kepemilikan manajerial, kepemilikan komposisi dewan komisaris independen, komite audit dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba.

Kata Kunci: Kepemilikan Institusional, Kepemilikan Manajerial, Kepemilikan Komposisi Dewan Komisaris Independen, Komite Audit dan Ukuran Perusahaan, Manajemen Laba.

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ABSTRACT

This study aims to determine the effect of the analysis of corporate governance and firm size on earnings management practices. Corporate governance is proxied as institutional ownership, managerial ownership, independent board composition, audit committee, and the size of the company. Earnings management is measured using Discretionary Accruals. The analytical method used is multiple linear regression analysis. The study used secondary data from the Indonesia Stock Exchange during the period 2010-2012.

Based on the test results, the institutional ownership variable positive and significant effect on earnings management, managerial ownership variables and no significant negative effect on earnings management, ownership variables independent board composition and a significant positive effect on earnings management, audit committee variables and no significant positive effect on earnings management, and the size of the company and no significant negative effect on earnings management. And simultaneously variable institutional ownership, managerial ownership, ownership of independent board composition, audit committee and firm size have a significant effect on earnings management.

Keywords : *Institutional Ownership, Managerial Ownership, Ownership Composition of the Board of Commissioners of the Independent, the Audit Committee and Firm Size, Earnings Management.*



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