

**PENGARUH STUKTUR KEPEMILIKAN, PRAKTIK
CORPORATE GOVERNANCE DAN UKURAN
PERUSAHAAN TERHADAP MANAJEMEN LABA
(Studi Pada Perusahaan Aneka Industri yang Terdaftar di
BEI tahun 2010-2012)**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui Pengaruh variable independen (kepemilikan manajemen, kepemilikan institusional, dewan direksi, komisaris komisaris independen, komite audit dan ukuran perusahaan) terhadap variable dependen (*Discretionary Accrual*). Penelitian ini dilakukan pada 43 perusahaan aneka industri yang *listing* di Bursa Efek Indonesai dari tahun 2010-2012.

Pada penelitian ini metode pengambilan sampel dilakukan dengan metode *purposive sampling*. Dari populasi sebanyak 43 perusahaan aneka industri yang *listing* di Bursa Efek Indonesia dari tahun 2010-2012, terdapat 10 perusahaan yang dapat dijadikan sampel penelitian ini. Data data tersebut dilakukan dengan pengujian analisis deskriptif, uji asumsi klasik dan uji hipotesis.

Hasil uji hipotesis dengan uji T menunjukkan bahwa kepemilikan manajemen, dewan direksi, dan ukuran perusahaan berpengaruh terhadap manajemen laba sedangkan kepemilikan institusional, dewan komisaris independen, dan komite audit tidak berpengaruh terhadap manajemen laba. Uji F diketahui bahwa seluruh variable independen secara simultan memiliki pengaruh terhadap manajemen laba .

Kata Kunci : Kepemilikan Manajemen, Kepemilikan Institusional, Dewan direksi, Dewan Komisaris Independen, Komite Audit, Ukuran Perusahaan dan *Discretionary Accrual*.

***EFFECT OF OWNERSHIP STRCUTURE, CORPORATE
GOVERNANCE PRACTICES AND SIZE OF MANAGEMENT
COMPANY PROFIT***

***(Studies in Various Industries Company Listed on the Stock Exchange in
2010-2012)***

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ABSTRACT

The purpose of this study was to determine the effect of the independent variable (managerial ownership, institutional ownership, board of directors, independent board of commissioners, and the size of the company's audit committee) of the dependent variable (Dicretionary Accrual). This research was conducted in various industries 43 company listed on the Indonesia Stock Exchange in 2010-2012.

In this study, the sampling method was conducted using purposive sampling 43 of the population of various industrial companies listed on the Indonesia Stock Exchange from the year 2010-2012, there were 10 companies which can be used as the study sample. This data is done by testing the descriptive analysis, the classical assumption and hypothesis testing.

Hypothesis test results with T test showed that ownership management, the board of directors, independent board and firm size on earnings management while ownership institutionally, independent board and audit committees have no effect on earnings management. F test is known that all the independent variables simultaneously have an effect on earnings management.

Keywords: Ownership Management, Ownership institutionally, board of directors, the Board of Commissioners of the Independent, the Audit Committee, Company Size and Accrual Dicretionary.