

**EFFECT OF GOOD CORPORATE GOVERNANCE (GCG)
OF EARNINGS MANAGEMENT IN BANKING
COMPANIES LISTED IN INDONESIA STOCK EXCHANGE
(IDX) YEAR 2009-2011**

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ABSTRACT

This research purposed to analyze the effect of good corporate governance mechanism (board of commissioners, managerial ownership, and institutional ownership) towards earnings management, and this research used 10 samples of banking companies listed in BEI on period 2009-2011. The measured by linear regression with SPSS program.

In collection data, this research analyzed secondary data obtained from ICMD (Indonesia Capital Market Directory) and Indonesian Stock Exchange. Analysis result showed that: Board of commissioners, managerial ownership, institutional ownership, has significant effect towards earnings management.

Keywords: *Board of commissioners, managerial ownership, institutional ownership, earnings management.*

**PENGARUH GOOD CORPORATE GOVERNANCE (GCG)
TERHADAP MANAJEMEN LABA PADA PERUSAHAAN
PERBANKAN YANG TERDAFTAR DI BURSA EFEK
INDONESIA (BEI) TAHUN 2009-2011**

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ABSTRACT

Penelitian ini bertujuan untuk menganalisis pengaruh mekanisme good corporate governance (dewan komisaris, kepemilikan manajerial, dan kepemilikan institusional) terhadap manajemen laba, dan Penelitian ini menggunakan 10 sampel perusahaan perbankan yang terdaftar di BEI pada periode 2009-2011. Diukur dengan regresi linier dengan bantuan program SPSS.

Data Incollection, penelitian ini menganalisis data sekunder yang diperoleh dari ICMD (*Indonesia Capital Market Directory*) dan Bursa Efek Indonesia. Hasil analisis menunjukkan bahwa: Dewan komisaris, kepemilikan manajerial, kepemilikan institusional, berpengaruh signifikan terhadap manajemen laba.

Kata kunci: Dewan komisaris, kepemilikan manajerial, kepemilikan institusional, manajeme.