

**PENGARUH MANAJEMEN LABA DAN PENGUNGKAPAN  
GOOD CORPORATE GOVERNANCE TERHADAP RETURN  
SAHAM**

**Disusun Oleh :**

**FITRI UTAMI**

**43208010265**

**ABSTRAK**

Penelitian ini dilakukan untuk menguji pengaruh variable manajemen laba dan pengungkapan *Good Corporate Governance* (GCG) terhadap return saham

Populasi dalam penelitian ini adalah perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia. Sampel penelitian ini sebanyak 17 perusahaan-perusahaan yang berpartisipasi di *The Indonesian Institute for Corporate Governance* (IICG) pada periode 2008-2010. Variable-variabel penelitian ini, yaitu manajemen laba riil, *good corporate governance*, dan return saham. Teknik analisis yang digunakan adalah regresi berganda.

Hasil penelitian menunjukkan bahwa manajemen laba dan good corporate governance tidak memiliki pengaruh terhadap return saham

Kata Kunci : Return Saham, Manajemen Laba, Good Corporate Governance

**THE INFLUENCE OF EARNING MANAGEMENT AND THE  
EXPRESS OF GOOD CORPORATE GOVERNANACE  
CONCERNING STOCK RETURN**

**BY :**

**FITRI UTAMI**

**43208010265**

***ABSTRACT***

*The study conducted to examine the influence of earning management and the express of good corporate governance concerning stock return*

*Population in these research is companies listed on Indonesia Stock Exchange. These research sampling about 17 companies participate on The Indonesian Institute for Corporate Governance (ICG) in the periode 2008-2010. The research variable-variable are earning management real, good corporate governance, and stock return. The analysis technique used is regression of multiple.*

*The result showed that earning management and good corporate governance in simultaneously do not give effect on stock return*

*Keywords : Stock Return, Earning Management, good corporate governance*