

ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*,
PROFITABILITAS, DAN *LEVERAGE* TERHADAP PRAKTIK MANAJEMEN
LABA (*EARNING MANAGEMENT*)

(Studi Kasus Pada Perusahaan Peserta *Corporate Governance Perception Index*

Tahun 2008-2010)

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, profitabilitas, dan *leverage* terhadap praktik manajemen laba. Penelitian ini menggunakan data sekunder yaitu pada perusahaan peserta *Corporate Governance Perception Index* (CGPI). Sampel yang digunakan sebanyak 12 perusahaan peserta *Corporate Governance Perception Index* tahun 2008-2010 melalui metode *purposive sampling*. Metode analisis yang digunakan adalah regresi logistik (*logistic regression*) dengan tingkat signifikansi 5%.

Berdasarkan hasil penelitian disimpulkan bahwa variabel *Good corporate governance*, profitabilitas, dan *Leverage* tidak terbukti berpengaruh signifikan terhadap manajemen laba.

Kata kunci : *Good corporate governance*, profitabilitas, *leverage*, manajemen laba

*ANALYSIS OF EFFECT OF GOOD CORPORATE GOVERNANCE,
PROFITABILITY, AND LEVERAGE ON EARNINGS MANAGEMENT PRACTICE
(EARNINGS MANAGEMENT)*

*(Case Study In Corporate Parties Corporate Governance Perception Index Years
2008-2010)*

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ABSTRACT

This study aims to examine the effect of good corporate governance, profitability, and leverage against the practice of earnings management. This study uses secondary data on participating companies is Corporate Governance Perception Index (CGPI). The sample used by 12 participating companies in Corporate Governance Perception Index 2008-2010 through purposive sampling method. The analytical method used is logistic regression (logistic regression) with significance level of 5%.

Based on the results of the study concluded that the variable Good corporate governance, profitability, and Leverage is shown to have a significant effect on earnings management.

Key words: Good corporate governance, profitability, leverage, earnings management