

ABSTRAK

Penelitian ini bertujuan untuk melakukan analisis pengaruh secara parsial dan simultan dari komite audit, kepemilikan institusional dan kualitas audit terhadap manajemen laba pada perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia periode 2011-2015. Sampel penelitian sebanyak 24 perusahaan, metode yang digunakan adalah *purposive sampling*. Metode analisis data menggunakan regresi linier berganda dan menggunakan software *Eviews 7*. Variabel Dependen dari penelitian ini adalah manajemen laba, sedangkan variabel independennya yaitu komite audit, kepemilikan institusional dan kualitas audit.

Hasil penelitian ini menunjukkan bahwa Komite Audit, Kepemilikan Institusional, dan Kualitas Audit secara bersama-sama memengaruhi *DA*, selanjutnya hasil penelitian secara parsial menunjukkan bahwa Kualitas Audit, mempengaruhi *DA*, sementara variabel lain seperti Komite Audit dan Kepemilikan Institusional tidak signifikan pengaruhnya terhadap Nilai Perusahaan Pada Perusahaan Sektor Pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2011 – 2015.

Kata kunci: Manajemen Laba, Komite Audit, Kepemilikan Institusional, Kualitas Audit



ABSTRACT

The purpose of this study is to analyze partially and simultaneously audit committee, institutional ownership and audit quality to the earning management which has been done by the property and real estate companies listed on Indonesia Stock Exchange on 2011-2015 periods. The samples are 24 property and real estate companies which have been selected by using purposive sampling. The analysis method by using linear regressions analysis technique and used Eviews 7 program. The dependent variable in this study is Earning Management (DA), while the independent variables are Audit committee, Institutional ownership and Audit quality.

The results indicate that Audit Committee, Institutional Ownership, and Audit Quality have significant simultaneously effect Earning Management (DA). Further results of the study also showed that partially Audit Quality have significant effect on Earning Management (DA), while other variables such as Audit Committee and Institutional Ownership haven't significant effect on Earning Management in the property and real estate sector company listed on the Indonesia Stock Exchange Year 2011-2015.

Key word: Earning Management, Audit Committee, Institutional Ownership, Audit Quality



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