

ABSTRAK

Penelitian ini untuk mengetahui pengaruh kepemilikan manajerial, dewan komisaris independen, komite audit, kualitas audit dengan variabel kontrol ukuran perusahaan, profitabilitas, dan *financial leverage* terhadap perataan laba. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011-2014. Penelitian ini menggunakan metode *purposive sampling* mendapatkan 17 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Analisis yang dilakukan dalam penelitian ini analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa variabel kepemilikan manajerial tidak berpengaruh terhadap perataan laba, dewan komisaris independen berpengaruh terhadap perataan laba, komite audit tidak berpengaruh terhadap perataan laba, kualitas audit berpengaruh terhadap perataan laba.

Kata kunci : kepemilikan manajerial, dewan komisaris independen, komite audit, kualitas audit, perataan laba.



ABSTRACT

This research aims to know the influence of management ownership, independent board, audit committee, and audit quality to income smoothing. The object for this research are manufacturing companies that listed in Indonesia stock exchange with the observation period from 2011 until 2014. With purposive sampling method obtains this research was done to 17 samples of companies listed on stock exchange. Thus, data analysis which is used is statistic analysis in the form of logistic regression test.

The result of this research shows that either partially, the variable management ownership do not have influence on income smoothing , independent board influence on income smoothing, audit committee do not have influence on income smoothing, and audit quality influence on income smoothing. It has been proven from the result of (f) simoultant test and the result of (t) partial shows significant point of four independent variable that supports the hipotesys. Therefore, the accepted assumptions is, there is influence between management ownership, independent board, audit committee, audit quality on income smoothing of manufacturing companies that listed in Indonesia stock exchange.

Keyword : income smoothing, management ownership, independent board, audit committee, audit quality





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