

ABSTRAK

Penelitian ini bertujuan untuk menguji mekanisme *Good Corporate Governance* yang meliputi : Komisaris independen, kepemilikan Institusional, Komite Audit dan *Leverage* terhadap Manajemen Laba.

Data yang digunakan peneliti adalah data sekunder. Data penelitian ini di ambil dari Bursa Efek Indonesia berdasarkan metode nonprobabilitas *purposive sampling*. Sampel yang diperoleh sebanyak 54 perusahaan, sehingga selama 3 tahun pengamatan terdapat 162 laporan keuangan yang dianalisis. Metode analisis yang digunakan yaitu regresi linier berganda dan Program SPSS 21.

Hasil penelitian ini menunjukkan bahwa Komisaris independen berpengaruh positif terhadap manajemen laba, Kepemilikan Institusional tidak berpengaruh terhadap manajemen laba, Komite audit tidak berpengaruh terhadap manajemen laba dan *Leverage* berpengaruh positif terhadap manajemen laba.

Kata Kunci : Mekanisme good corporate governance, leverage, manajemen laba

ABSTRACT

This study aims to examine corporate governance mechanism covers: independent of commissioner, institutional ownership, size, , audit committee and leverage to earning management.

The data used in this research is secondary data. The research data was taken from Indonesia Stock Exchange. Based on nonprobabilitas purposive sampling. Based on purposive sampling, acquired 54 companies in the sample, so as long as 3 years observation there were 1626 annual reports were analyze. The method of analysis of this research used multi regression and SPSS 21 Program.

The results of this research show that independent of commissioner had positif to earning management, institutional ownership do not significant to earnings management, audit committee had positif to earning management and leverage had positif to earning management.

Key Word : Corporate governance mechanism, leverage, earnings management