

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Institusional (INST), dan Kualitas Audit terhadap Manajemen Laba. Penelitian ini dilakukan pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia (BEI). Populasi dalam penelitian ini berjumlah 95 perusahaan dalam periode tahun 2011–2015. Sampel diambil menggunakan metode *purposive sampling*. Sampel yang memenuhi kriteria sebanyak 19 perusahaan. Metode analisis data menggunakan analisis Regresi Linier Berganda.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional tidak berpengaruh terhadap manajemen laba, sedangkan kualitas audit berpengaruh negatif terhadap manajemen laba..

Kata kunci: *Good Corporate Governance*, Kepemilikan Institusional, Kualitas Audit, Manajemen Laba.



ABSTRACT

This research aims to determine the effect of Institutional Ownership, and Audit Quality on the Accrual Based Earning Management. This research was conducted at the Stated Owned Enterprise listed on the Indonesia Stock Exchange (IDX). The population in this research were 95 companies in the period 2011-2015. Sample were taken using purposive sampling method. Sample match the criteria as many as 19 companies. Methods of data analysis using multiple linear regression analysis.

These results indicate that the Institutional ownership doesn't have a significant effect on the earning management, while the Audit quality have significant negative effect on the earning management.

Keywords : *Good Corporate Governance, Institutional Ownership, Audit Quality, and Earning Management.*

