

ABSTRAKSI

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**ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*
TERHADAP MANAJEMEN LABA
(Studi Empiris pada Perusahaan Properti dan Real Estate yang Terdaftar di
Bursa Efek Indonesia Periode 2012 - 2016)**

(Tahun 2018, xi, 90 Halaman, 10 Tabel, 3 Gambar, 10 Lampiran)

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* terhadap Manajemen Laba pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2012-2016 yaitu sebanyak 40 perusahaan dengan menggunakan analisis regresi linear berganda.

Variabel yang digunakan terdiri dari variabel dependen Manajemen Laba (Y) dan variabel independen yaitu anggota dewan komisaris (X_1) dan dewan komisaris independen (X_2), kualitas audit (X_4), komposisi institusi (X_5) serta variabel kontrol ukuran perusahaan (X_3).

Hasil penelitian dengan uji-t menunjukkan bahwa kualitas audit secara parsial berpengaruh terhadap Manajemen Laba, sedangkan anggota dewan komisaris, komisaris independen, kepemilikan institusi secara parsial tidak berpengaruh terhadap Manajemen Laba. Hasil penelitian dengan menggunakan uji-F menunjukkan bahwa *Good Corporate Governance* secara simultan atau bersama-sama berpengaruh terhadap Manajemen Laba dengan ukuran perusahaan, sebagai variabel kontrol. Hasil *adjusted R²* bahwa persentase kontribusi variabel anggota dewan komisaris (X_1), dewan komisaris independen (X_2), kualitas audit (X_3), kepemilikan institusi (X_4) serta variabel kontrol ukuran perusahaan (X_5) terhadap Manajemen Laba (Y) 5,5% sedangkan sisanya 94,5% dipengaruhi oleh variabel-variabel lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : Anggota Dewan Komisaris, Dewan Komisaris Independen, Ukuran Perusahaan, dan Manajemen Laba.

Daftar Acuan : 2000-2012 (15 Buku + 6 Jurnal)

Dosem Pembimbing: Dr. Yudhi Herliansyah, SE, Ak., M.Si

ABSTRACT

SOFYAN SANDY
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ANALYSIS OF THE EFFECT OF GOOD CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT

**(Empirical Study of Property Companies and Real Estate Registered on the
Indonesia Stock Exchange period of 2012-2016)**

(Year 2018, xi, 90 Pages, 10 Tables, 3 Images, 10 Attachments)

This study aims to examine the effect of Good Corporate Governance on Profit Management in property and real estate companies listed on the Indonesia Stock Exchange for the period 2012-2016, namely as many as 40 companies using multiple linear regression analysis.

The variables used consist of dependent variable of earnings management (Y) and independent variable that is member of board of commissioner (X1) and independent board of commissioner (X2), audit quality (X4), institutional composition (X5) and company size control variable (X5).

The result of t-test shows that audit quality partially influence to earnings Management, while commissioner, independent commissioner, institutional ownership partially have no effect to Earnings Management. The results of the study using the F-test showed that Good Corporate Governance simultaneously or together had an effect on earnings Management with company size, as a control variable. The result of adjusted R2 that the percentage of contribution of member of board of commissioner (X1), independent board of commissioner (X2), audit quality (X3), institutional ownership (X4) and company size control variable (X5) to earnings Management (Y) 5,5% while the remaining 94.5% is influenced by other variables not examined in this study.

Keywords : Members of the board of Commissioners, Independent Board of Commissioners, Size, and Earnings Management.

List of References : 2000-2012 (15 Book + 6 Journal)

Lecturer : Dr. Yudhi Herliansyah, SE, Ak., M.Si