

**PENGARUH PROFITABILITAS, *LEVERAGE*, KOMITE
AUDIT DAN KOMISARIS INDEPENDEN TERHADAP
MANAJEMEN LABA**

(Studi Empiris Perusahaan Manufaktur Sektor *Food and Beverage* Di BEI
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh profitabilitas, *leverage*, komite audit dan komisaris independen terhadap manajemen laba. Profitabilitas diukur dengan *return on asset*, *leverage* diukur dengan *debt ratio*. Komite audit dan komisaris independen sebagai pengawasan dan pengendalian dari perusahaan.

Populasi dalam penelitian ini adalah perusahaan manufaktur *sektor food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Metode penelitian menggunakan penelitian kausal. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Banyaknya sampel yang sesuai dengan kriteria yang ditentukan adalah sebanyak 55 sampel.

Berdasarkan hasil penelitian ditemukan bahwa variabel *leverage*, komite audit dan komisaris independen berpengaruh signifikan terhadap manajemen laba, Profitabilitas tidak berpengaruh signifikan terhadap manajemen laba. Dari hasil uji F profitabilitas, *leverage*, komite audit dan komisaris independen secara bersama-sama berpengaruh terhadap manajemen laba.

Kata kunci : Profitabilitas, *leverage*, komite audit, komisaris independen, manajemen laba

***THE EFFECT PROFITABILITY, LEVERAGE, THE AUDIT
COMMITTEE AND INDEPENDENT COMMISSIONERS OF
EARNING MANAGEMENT***

*(Studies on manufacturing company food and beverage sector 2012-
2016)*

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ABSTRACT

This study aims to determine and analyze the effect of profitability, leverage, audit committee and independent commissioner to earnings management. Profitability is measured by return on assets, leverage is measured by debt ratio. Audit committee and independent commissioner as supervision and control of the company.

The population in this study is a food and beverage sector manufacturing company listed on the Indonesia Stock Exchange (BEI). The research method using causal research. Sampling technique in this research is purposive sampling. The number of samples according to the criteria specified is 55 samples.

Based on the result of the research, it is found that leverage, audit committee and independent commissioner have significant influence to earnings management., Profitability no significant effect to profit management. Test results F profitability, leverage, audit committee and independent commissioner effect on earnings management.

Keywords: profitability,leverage,the audit committee,independent commissioner, earning management