

ABSTRACT

This research is meant to find out the influence of Managerial Ownership, Institutional Ownership, Leverage, and Audit Quality to Earnings Management of Jakarta Islamic Index in Indonesia Stock Exchange (BEI). This research has been done by using secondary data in the form of financial statement of the company data from 2012-2014. The sample collection technique has been done by using purposive sampling (based on purpose), fifteen companies have been obtained as samples in according with the criteria is the company which has published their financial statement from 2012 to 2016 and has been listed in Indonesia Stock Exchange. The method of analysis employs multiple linier regreesions. The calculation of earnings management is done by using modified Jones formula.

The research shows that the variable of Managerial Ownership, leverage, and Audit Quality do not any have significant influence to the earnings management, meanwhile Institutional Ownership have significant influence to the profit management.

Keywords : Managerial Ownership, Institutional Ownership, Leverage, Audit Quality, and Earnings Management

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, *Leverage* dan kualitas audit terhadap manajemen laba pada Jakarta *Islamic Index* (JII) yang terdaftar di Bursa Efek Indonesia. Penelitian menggunakan data sekunder berupa data laporan keuangan perusahaan selama tahun 2012 sampai tahun 2016. Dengan menggunakan teknik pengambilan sampel purposive sampling (berdasarkan tujuan), diperoleh lima belas sampel perusahaan sesuai kriteria yakni perusahaan yang menerbitkan laporan keuangan pada periode 2012 sampai 2016 dan terdaftar di Bursa Efek Indonesia. Metode analisis untuk penelitian ini adalah analisis regresi linier berganda. Perhitungan manajemen laba menggunakan rumus Jones yang dimodifikasi.

Hasil penelitian menunjukkan bahwa variabel Kepemilikan Manajerial, *Leverage*, dan Kualitas Audit tidak berpengaruh signifikan terhadap manajemen laba, sedangkan Kepemilikan Institusional berpengaruh signifikan terhadap manajemen laba.

Kata kunci : Kepemilikan Manajerial, Kepemilikan Institusional, *Leverage*, Kualitas Audit, dan Manajemen Laba.