

## Abstrak

Tujuan dari penelitian ini adalah untuk menguji pengaruh mekanisme *good corporate governance*, dan manajemen laba terhadap kinerja keuangan, Dari variabel *good corporate governance* peneliti menggunakan prokxy jumlah dewan direksi, kepemilikan institusional, kepemilikan manajerial, proporsi dewan komisaris independen, dan jumlah komite audit, Penelitian ini juga mengungkap pengaruh manajemen laba terhadap kinerja keuangan. Penelitian ini menggunakan sampel dari 25 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan menggunakan *purposive sampling* yang dipublikasikan secara finansial laporan di antara 2012-2016. Metode analisis penelitian ini menggunakan multi regresi dan regresi tunggal. Hasil penelitian ini menunjukkan bahwa (1) Mekanisme *Good Corporate Governance* dengan prokxy dewan direksi tidak berpengaruh terhadap manajemen laba, (2) Kepemilikan institusional tidak berpengaruh signifikan positif terhadap manajemen laba, (3) Kepemilikan manajerial tidak memiliki pengaruh signifikan terhadap manajemen laba, (4) Kehadiran Dewan komisaris Independen tidak berpengaruh signifikan terhadap manajemen laba, (5) Ukuran Komite audit tidak berpengaruh signifikan terhadap manajemen laba, (6) Secara bersamaan dari dewan direksi, kepemilikan institusional, kepemilikan manajerial, kehadiran dewan komisaris independen, dan ukuran komite audit tidak memiliki pengaruh signifikan terhadap manajemen laba, (7) manajemen laba memiliki tidak berpengaruh signifikan terhadap kinerja keuangan, dan (8) Mekanisme *good corporate governance* dan manajemen laba secara bersama-sama berpengaruh terhadap kinerja keuangan.

Kata kunci : Good Corporate Governance, Manajemen Laba, Kinerja Keuangan

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*The purpose of this study was to examine the effect of good corporate governance mechanisms, and earnings management on financial performance. From the good corporate governance variables researchers used proxies to the number of board of directors, institutional ownership, managerial ownership, proportion of independent board of directors, and number of audit committees. also revealed the influence of earnings management on financial performance. This study uses a sample of 25 manufacturing companies listed on the Indonesia Stock Exchange by using purposive sampling that is financially published reports between 2012-2016. The method of analysis of this study uses multi regression and single regression. The results of this study indicate that (1) the mechanism of Good Corporate Governance with the proxies of the board of directors has no effect on earnings management, (2) Institutional ownership does not have a significant positive effect on earnings management, (3) Managerial ownership does not have a significant influence on earnings management, (4) The presence of the Independent Board of Commissioners has no significant effect on earnings management, (5) The size of the audit committee does not have a significant effect on earnings management, (6) Simultaneously from the board of directors, institutional ownership, managerial ownership, presence of an independent board of directors, and the size of the audit committee are not has a significant influence on earnings management, (7) earnings management has no significant influence on financial performance, and (8) Good corporate governance mechanisms and earnings management together affect financial performance.*

*Key Word : Good Corporate Governance, Earning Manajemen, Financial Performance*

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