

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh mekanisme *Good Corporate Governance* dan *Tax Planning* terhadap manajemen laba. Mekanisme *Good Corporate Governance* diwakili oleh komposisi komisaris independen, kepemilikan institusi dan kompetensi anggota komite audit yang memiliki latar belakang pendidikan dan pengalaman akuntansi dan/atau keuangan.

Metode sampling yang digunakan adalah menggunakan metode *purposive sampling* dengan total jumlah data penelitian sebanyak 78. Variabel independen yang digunakan yaitu sebanyak 4 variabel. Data yang digunakan adalah seluruh perusahaan yang berbentuk badan usaha perseroan terbatas (PT) yang bergerak disektor manufaktur (industri pengolahan) yang terdaftar di Bursa Efek Indonesia dari tahun 2014 sampai tahun 2016, yang meliputi sektor industri dasar dan kimia, sektor aneka industri, dan sektor industri barang konsumsi.

Hasil penelitian menunjukkan bahwa kompetensi anggota komite audit yang memiliki kompetensi latar belakang pendidikan dan pengalaman akuntansi dan/atau keuangan dan *Tax Planning* memiliki pengaruh terhadap manajemen laba. Sedangkan untuk komposisi komisaris independen dan kepemilikan institusi tidak berpengaruh terhadap manajemen laba.

**Kata Kunci:** *Good Corporate Governance, Independence Commisioners, Institutional Ownership, Competence of Audit Committee, Tax Planning and Earning Management.*



## **ABSTRACT**

*This study aims to analyze the Effect of Corporate Governance mechanism and Tax Planning on earnings management. The Good Corporate Governance Mechanism represented by composition of independent commissioners, institutional ownership and the competence of audit committee members who has an accounting education background*

*The sampling method used was using purposive sampling method with a total number of research data as many as 78. The independence variables used are as many as 4 variables. The data used are all companies in the form of limited company (PT) in the manufacturing sector listed on the Indonesia Stock Exchange from 2014 to 2016, which covers the basic industrial and chemical sectors, various industrial sectors, and consumer goods industry sectors.*

*The results of the study show that the competence of audit committee members who has an accounting education background and tax planning has an influence on earnings management. As for the composition of independent commissioners and institutional ownership has not an influence on earnings management.*

**Keywords:** *Good Corporate Governance, Independence Commissioners, Institutional Ownership, Competence of Audit Committee, Tax Planning and Earning Management.*

