

ABSTRAK

Penelitian ini untuk meneliti Pengaruh *Good Corporate Governance* dan Komponen Biaya terhadap *Trade Off* Antara Manajemen Laba Riil dan Akrual Pada Bank Konvensional. Populasi dari penelitian ini yaitu Bank Konvensional yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2017. Penelitian ini menggunakan sampel sebanyak 20 Bank Konvensional melalui metode *purposive sampling*. Metode penelitian ini yang digunakan adalah analisis regresi data panel dengan Eviews Versi 10 sebagai alat uji statistik. Hasil pengujian menunjukkan bahwa *Good Corporate Governance* yang diukur dengan efektifitas komite audit dilihat dari banyaknya anggota komite audit yang mempunyai latar belakang akuntansi menunjukkan tidak mempunyai pengaruh signifikan terhadap manajemen laba riil tetapi mempunyai pengaruh signifikan negatif terhadap manajemen laba akrual. Sedangkan efektifitas komite audit dilihat dari prosentasi kehadiran dalam rapat komite audit tidak mempunyai pengaruh signifikan terhadap manajemen laba riil maupun akrual. Untuk variabel *Audit Fee*, *BOPO*, *cost of fund* tidak mempunyai pengaruh signifikan terhadap manajemen laba riil dan akrual. Variabel *NOA* tidak mempunyai pengaruh signifikan terhadap manajemen laba riil tetapi mempunyai pengaruh negatif terhadap manajemen laba akrual.

Kata Kunci: *Good Corporate Governance, Komponen Biaya, Manajemen Laba Riil, Manajemen Laba Akrual, Trade Off*

ABSTRACT

This research is to examine the Effect of Good Corporate Governance and Cost Components on the Trade off between Real and Accrual Profit Management in Conventional Banks. The population of this study was Conventional Banks listed on the Indonesia Stock Exchange in 2013-2017. This study used a sample of 20 conventional banks through purposive sampling method. This research method used panel data regression analysis with Eviews Version 10 as a statistical test tool. The test results show that Good Corporate Governance as measured by the effectiveness of audit committees seen from the number of audit committee members who had accounting backgrounds shows that they did not have a significant effect on real earnings management but had a negatived significant effect on accrual earnings management. While the effectiveness of audit committees seen from the percentage of attendance at audit committee meetings did not had a significant effect on real earnings management or accruals. For the Audit Fee variable, BOPO, the cost of fund did not had a significant effect on real earnings management and accruals. NOA variable did not have a significant effect on real earnings management but had a negatived influence on accrual earnings management.

Keywords: *Good Corporate Governance, Component Cost, Real Profit Management, Accrual Profit Management, Trade Off*