

ABSTRACT

The purpose of this research is to test and analyze the influence of profitability, leverage and good corporate governance mechanism on earnings management in banking companies listed in the Indonesia Stock Exchange period 2016-2018. The good corporate governance mechanism is proxied by managerial ownership, independent board of commissioners's proportion and the audit committee.

The results of the research show that the variables profitability, leverage, managerial ownership and the audit committee have no effect on earnings management. While the variable independent board of commissioners's proportion have a significant effect on earnings management.

Keywords: profitability, leverage, managerial ownership, independent board of commissioners's proportion, audit committee and earnings management.



ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji dan menganalisis pengaruh profitabilitas, *leverage* dan mekanisme *good corporate goverance* terhadap manajemen laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Mekanisme *good corporate goverance* diproksikan dengan kepemilikan manajerial, proporsi dewan komisaris independen dan komite audit.

Hasil penelitian menunjukkan bahwa variabel profitabilitas, *leverage*, kepemilikan manajerial, komite audit tidak berpengaruh terhadap manajemen laba. Sedangkan variabel proporsi dewan komisaris independen berpengaruh signifikan terhadap manajemen laba.

Kata kunci: profitabilitas, *leverage*, kepemilikan manajerial, proporsi dewan komisaris independen, komite audit dan manajemen laba.

