

THE AFFECTION OF GOOD CORPORATE GOVERNANCE FOR DISCRETIONARY ACCRUAL AND REAL EARNINGS MANAGEMENT

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ABSTRACT

Currently, the problems are quite sticking in the accounting and finance environment is earnings management. Earnings management seems to have become a culture for companies around the world, including in Indonesia. Activities earnings management can not only destroy the economic order, but also ethical and moral of any businessperson. With the increasingly widespread earnings management activity, we need a controller as Good Corporate Governance (GCG) in order to reduce the activity.

The purpose of this study is to determine the effect of Good Corporate Governance (GCG) to Discretionary Accrual and Real Earnings Management. The research was conducted within the scope of the existing manufacturing sector on the Stock Exchange during the period 2010-2013. Based on the sample selection method, a sample is obtained at the end of the study a number of issues 186 of the manufacturing sector in BEI.

The analytical method used is multiple regression analysis with purposive sampling. Based on t-test analysis, it is known that Good Corporate Governance has no effect on Discretionary Accrual and Good Corporate Governance negatively affect on Real Earnings Management.

Key words: *Good Corporate Governance, Discretionary Accrual, Real Earnings Management, Leverage, Size, Growth.*

**PENGARUH *GOOD CORPORATE GOVERNANCE*
DISCRETIONARY ACCRUAL DAN *REAL EARNINGS*
*MANAGEMENT***

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ABSTRAK

Permasalahan yang cukup mencuat sampai saat ini di lingkungan akuntansi dan keuangan adalah manajemen laba. Manajemen laba seolah-olah telah menjadi budaya bagi perusahaan di seluruh dunia, termasuk di Indonesia. Aktivitas manajemen laba ini tidak hanya dapat menghancurkan tatanan ekonomi, namun juga etika dan moral setiap pelaku bisnis. Dengan semakin maraknya aktivitas manajemen laba, maka diperlukan suatu pengendali yaitu *Good Corporate Governance* (GCG) untuk dapat meredam aktivitas tersebut.

Tujuan dari penelitian ini adalah untuk melihat pengaruh *Good Corporate Governance* (GCG) terhadap *Discretionary Accrual* atau manajemen laba akrual dan *Real Earnings Management* atau manajemen laba riil. Penelitian ini dilakukan dalam lingkup sektor manufaktur yang ada di BEI selama periode 2010-2013. Berdasarkan metode pemilihan sampel, sampel diperoleh pada akhir penelitian sejumlah 186 dari isu-isu sektor manufaktur di BEI.

Penelitian ini menggunakan analisis regresi linear berganda dengan *purposive sampling*. Berdasarkan hasil analisis uji t, diketahui bahwa *Good Corporate Governance* tidak berpengaruh terhadap *Discretionary Accrual* dan *Good Corporate Governance* berpengaruh negatif terhadap *Real Earnings Management*.

Kata kunci: *Good Corporate Governance*, *Discretionary Accrual* atau manajemen laba akrual, *Real Earnings Management* atau manajemen laba riil, *Leverage*, *Size*, *Growth*.