

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *leverage* dan *good corporate governance* terhadap manajemen laba. Yang termasuk *good corporate governance* yaitu dewan direksi dan dewan komisaris. Sementara itu, pengukuran yang digunakan pada rasio *leverage* yaitu *debt to equity ratio* (DER). Populasi pada penelitian ini adalah perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Pemilihan sampel menggunakan metode *sampling* jenuh sebanyak 20 perusahaan digunakan sebagai sampel penelitian. Analisis data yang digunakan adalah uji regresi linear berganda.

Berdasarkan Hasil penelitian yang telah dilakukan, menunjukkan bahwa variabel *leverage* berpengaruh terhadap manajemen laba. Sementara itu, variabel dewan direksi dan dewan komisaris tidak berpengaruh terhadap manajemen laba.

Kata Kunci : *Leverage*, Dewan Direksi, Dewan Komisaris, Manajemen Laba.



ABSTRACT

This study aims to examine and analyze the effect of leverage and good corporate governance on earnings management. Good corporate governance includes the board of directors and the board of commissioners. While the measure used in the leverage ratio is the debt to equity ratio (DER). The population of this study are State-Owned Enterprises listed on the Indonesia Stock Exchange in 2016 – 2020. Sample selection using saturated sampling method as many as 20 companies were used as research samples. Analysis of the data used is multiple linear regression test.

Based on the results of the research that has been done, it shows that the leverage variable has an effect on earnings management. Meanwhile, the variable of the board of directors and the board of commissioners have no effect on earnings management.

Keywords : Leverage, Board of Directors, Board of Commissioners, Earnings Management.

