

ABSTRAKSI

Penelitian ini merupakan studi empiris untuk menguji pengaruh *corporate governance* dan kepemilikan institusional terhadap *earnings response coefficient* melalui manajemen laba periode 2007 - 2012. Sampel dalam penelitian ini adalah emiten yang secara sukarela menjadi anggota *corporate governance perception index* pada periode 2007-2012. Sampel penelitian ini adalah 23 perusahaan non-keuangan. Metode pengambilan sampel menggunakan *purposive random sampling*. Metode analisa data menggunakan regresi berganda.

Hasil penelitian menunjukkan bahwa *corporate governance* memiliki pengaruh positif terhadap *earnings response coefficient*, sedangkan struktur kepemilikan intitusional dan manajemen laba tidak memiliki pengaruh terhadap *earnings response coefficient*. Selain itu, variabel kontrol yang memengaruhi signifikan terhadap *earnings response coefficient* adalah *size*, sedangkan leverage dan beta tidak memiliki pengaruh terhadap *earnings response coefficient*. *Corporate governance* dan kepemilikan institusional dan variabel kontrol beta tidak memiliki pengaruh terhadap manajemen laba. Sedangkan variabel kontrol *size* dan *leverage* memiliki pengaruh terhadap manajemen laba.

Kata kunci : *corporate governance*, struktur kepemilikan institusional, manajemen laba, *earnings response coefficient*, *leverage*, *size* dan beta.

ABSTRACTION

This research is aimed to test effect of corporate governance and institutional ownership toward earnings response coefficient through earnings management in 2007 – 2012. The samples are companies that voluntary as members of corporate governance perception index in 2007 – 2012. Samples of research are 23 non-financial companies. Taking sample method uses purposive random sampling. Analyzing data method using multiple regression.

This research shows corporate governance that has positive effect toward earnings response coefficient, whereas institutional ownership and earnings management do not have effect toward earnings response coefficient. In addition, size as control variable has significant effect to earnings response coefficient. Corporate governance and institutional ownership and beta as control variable do not have effect to earnings management. Whereas size and leverage as control variable have effect to earnings management.

Keywords : corporate governance, institutional ownership, earnings management earnings response coefficient, leverage, size and beta.

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