

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *investment opportunity set* dan *good corporate governance* yang diproksikan dengan dewan komisaris independen, frekuensi rapat komite audit, kepemilikan institusional terhadap manajemen laba pada perusahaan property dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI). Pengujian dalam penelitian ini menggunakan analisa regresi linear berganda.

Hasil penelitian menunjukkan bahwa komisaris independen berpengaruh signifikan terhadap manajemen laba, kepemilikan intitusional berpengaruh signifikan terhadap manajemen laba, *investment opportunity set* terhadap manajemen laba, dan frekuensi rapat komite audit tidak berpengaruh terhadap manajemen laba.

Kata kunci : *good corporate governance*, *investment opportunity set*, dan manajemen laba



ABSTRACT

The aims of this research were to determine the influence of investment opportunity set and good corporate governance which is proxied by board of independent commisioner, frequency of meeting audit committe, and institutional ownership on earnings management in property and real estate companies which were listed in Indonesia Stock Exchange. This research using multiple linear regression analysis.

The results showed that : board of independent commisioner have a significant effect on earnings management, institutional ownership have a significant effect on earnings management, investment opportunity set have a significant effect on earnings management, and frequency of meeting audit committe haven't significant effect on earning management.

Keywords : Good corporate governance, investment opportunity set, and earnings management

