

ABSTRACT

This study aims to find out and analyze how the relationship and influence of corporate governance, company size and leverage on earnings management in banking companies listed on the Indonesia Stock Exchange in the period 2013-2017, earnings management in this study is proxied by a modified Jones model. and Corporate Governance is proxied with an audit committee, board of directors and independent commissioners. This research includes casual research. This research is included in the quantitative approach. The population in this study were 44 banking companies listed on the Indonesia Stock Exchange. Samples were taken using purposive sampling technique, so that the samples were obtained by 33 banking companies, the analysis technique in this study used multiple regression analysis techniques using SPSS 25 tools. Based on the results of this study, it showed that the audit committee variables, independent commissioners and influential firm size negative for earnings management while the board of directors has a negative effect and leverage has a positive and insignificant effect on earnings management.

Keyword : Corporte governance, firm size, leverage, earning management



ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis bagaimana hubungan dan pengaruh corporate governance, ukuran perusahaan dan leverage pada manajemen laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2013-2017, Manajemen laba dalam penelitian ini diproksikan dengan model Jones yang dimodifikasi. dan Corporate Governance di proksikan dengan komite audit, dewan direksi dan komisaris independen. Penelitian ini termasuk penelitian kasual. Penelitian ini termasuk dalam pendekatan kuantitatif. Populasi dalam penelitian ini adalah 44 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Sampel diambil menggunakan teknik sampel purposive sampling, sehingga sampel di peroleh sebanyak 33 perusahaan perbankan, teknik analisis dalam penelitian ini menggunakan teknik analisis regresi berganda menggunakan alat SPSS 25. Berdasarkan hasil penelitian ini, itu menunjukkan bahwa variabel komite audit, komisaris independen dan ukuran perusahaan berpengaruh negatif terhadap manajemen laba sementara dewan direksi berpengaruh negatif dan leverage berpengaruh positif tidak signifikan terhadap manajemen laba.

Keyword : corporate governance, ukuran perusahaan, leverage, manajemen laba



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