

## ABSTRAK

Penelitian ini bertujuan untuk menguji ukuran perusahaan, struktur kepemilikan, dan mekanisme *good corporate governance* terhadap manajemen laba.

Sampel dalam penelitian ini adalah perusahaan property dan real estate yang terdaftar di BEI (Bursa Efek Indonesia) dalam periode 2011-2013. Jumlah sampel yang digunakan sebanyak 11 perusahaan yang diambil melalui purposive sampling. Metode analisis dari penelitian ini menggunakan regresi berganda program SPSS 20.

Hasil penelitian ini menunjukkan bahwa (1) ukuran perusahaan tidak berpengaruh terhadap manajemen laba, (2) konsentrasi kepemilikan saham berpengaruh terhadap manajemen laba, (3) komposisi dewan komisaris tidak berpengaruh terhadap manajemen laba, (4) spesialisasi industri KAP berpengaruh terhadap manajemen laba, (5) komposisi komite audit tidak berpengaruh terhadap manajemen laba, (6) ukuran dewan direksi berpengaruh terhadap manajemen laba.

kata kunci : ukuran perusahaan, struktur kepemilikan, mekanisme *good corporate governance*, manajemen laba



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## **ABSTRACT**

*This research aims to assess company size, ownership structure, and mechanisms of good corporate governance on earnings management.*

*The sample in this study is the property and real estate companies listed on the Stock Exchange (Stock Exchange Indonesia) in 2011-2013. The samples used were 11 companies were taken through purposive sampling. This study analysis method uses multiple linear regressions in SPSS 20.*

*These results indicate that (1) the size of the companies had no effect on earnings management, (2) the concentration of stock ownership effect on earnings management, (3) the composition of the board of commissioners has no effect on earnings management, (4) industrial specialization KAP effect on earnings management, (5) the composition of the audit committee has no effect on earnings management, (6) the size of the board of directors effect on earnings management.*

*Keywords: company size, ownership structure, mechanism of good corporate governance, earnings management*

