

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA PADA PERUSAHAAN *PROPERTY* DAN *REAL ESTATE* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2018-2020

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Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* yang diproksikan dengan kepemilikan manajerial, kepemilikan institusional, kepemilikan asing dan komisaris independen secara parsial terhadap manajemen laba. Jumlah sampel penelitian ini sebanyak 60 data dari 20 perusahaan jasa sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2018-2020 yang diperoleh menggunakan metode *purposive sampling*. Penelitian ini menggunakan teknik analisis statistik deskriptif, uji asumsi klasik, analisis regresi berganda, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh negatif terhadap manajemen laba, kepemilikan institusional berpengaruh negatif terhadap manajemen laba, kepemilikan asing berpengaruh negatif terhadap manajemen laba dan komisaris independen berpengaruh negatif terhadap manajemen laba.

Kata Kunci : *Good Corporate Governance*, Kepemilikan Manajerial, Kepemilikan Institusional, Kepemilikan Asing, Komisaris Independen, Manajemen Laba.

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON PROFIT MANAGEMENT IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2018-2020 PERIOD

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This study aims to examine the effect of good corporate governance as proxied by managerial ownership, institutional ownership, foreign ownership, and independent commissioners partially on earnings management. The number of samples for this research is 60 data from 20 property and real estate sector service companies listed on the Indonesia Stock Exchange for the period 2018-2020 which were obtained using the purposive sampling method. This study uses descriptive statistical analysis techniques, classical assumption tests, multiple regression analysis, and hypothesis testing. The results of this study indicate that managerial ownership has a negative effect on earnings management, institutional ownership has a negative effect on earnings management, foreign ownership has a negative effect on earnings management and independent commissioners have a negative effect on earnings management.

Keywords: Good Corporate Governance, Managerial Ownership, Institutional Ownership, Foreign Ownership, Independent Commissioner, Earnings Management.