

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh mekanisme *Corporate Governance* dan Ukuran Perusahaan terhadap *Earning Management* pada perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017. Mekanisme *Corporate Governance* diukur dengan tiga variabel yaitu Kepemilikan Manajerial, Ukuran Dewan Komisaris, dan Komite Audit. Dan variabel terakhir yaitu ukuran perusahaan.

Untuk variabel kepemilikan manajerial diukur dengan saham kepemilikan manajerial dibagi dengan total saham keseluruhan perusahaan dikali seratus persen, variabel ukuran dewan komisaris diukur dengan logaritma natural dari jumlah keseluruhan dewan komisaris yang ada di perusahaan tersebut, variabel komite audit diukur dengan jumlah komite audit independen dibagi dengan jumlah keseluruhan komite audit yang ada di perusahaan tersebut, variabel ukuran perusahaan diukur dengan logaritma natural dari *total asset* yang dimiliki perusahaan tersebut. Sedangkan variabel *Earning Management* diukur menggunakan *discretionary accrual* dengan menggunakan model Healy (1985).

Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) dengan jumlah sampel 18 perusahaan, dengan jangka waktu tiga tahun. Data penelitian ini dikumpulkan dari laporan keuangan dan *annual report* tahun 2015-2017. Metode pengambilan sampel yang digunakan adalah *purposive sampling method*. Berdasarkan hasil dari metode sampling tersebut, ada 13 sampel yang lolos dari kriteria metode *purposive sampling*. Metode analisis yang digunakan untuk menguji hipotesis dalam penelitian ini adalah analisis regresi linier berganda.

Berdasarkan hasil pengujian disimpulkan bahwa secara parsial variabel mekanisme *corporate governance* yang diwakili oleh kepemilikan manajerial, ukuran dewan komisaris dan komite audit tidak berpengaruh signifikan terhadap *earning management*. Sementara itu ukuran perusahaan secara parsial berpengaruh signifikan terhadap *earning management*. Secara simultan, mekanisme *corporate governance* (kepemilikan manajerial, ukuran dewan komisaris, komite audit) dan ukuran perusahaan berpengaruh signifikan terhadap *earning management*.

Kata Kunci: *Earning Management*, Mekanisme *Corporate Governance*, dan Ukuran Perusahaan.

ABSTRACT

The study aims to analyze the effect of corporate governance mechanisms and the firm size on earning management in manufacturing companies sub-sector food and beverage listed on the Indonesia Stock Exchange (IDX) in 2015-2017. The corporate governance mechanism is measured by three variables namely managerial ownership, board of commissioners size and audit committee. And the last variable is the firm size.

For the managerial ownership variable measured by managerial ownership shares divided by the total shares of the entire company multiplied by one hundred percent, the variable size of the board of commissioners is measured by the natural logarithm of the total number of board of commissioners in the firms, the audit committee variable is measured by the number of independent audit committees divided by the total number of audit committees in the firms, the firm size variable is measured by natural logarithms of the total assets owned by the company. While the earning management variable is measured using discretionary accrual by using the Healy Model (1985).

The sample used in this study is a food and beverage sub-sector manufacturing company listed on the Indonesia Stock Exchange (IDX) with a sample of 18 companies, with a period of three years. This research data is collected from financial report and annual reports from 2015-2017. The sampling method used was purposive sampling method. Based on the result of the sampling method, there were 13 samples that passed the criteria of the purposive sampling method. The analytical method used to test the hypothesis in this study is multiple linear regression analysis.

Based on the test result it was concluded that the partially the corporate governance mechanism variable represented by managerial ownership, the size of the board of commissioners and the audit committee does not significant effect on earning management. Meanwhile the firm size partially have an significant effects on earning management. Simultaneously, corporate governance mechanisms (managerial ownership, board size, audit committee) and the firm size have an significant effect on earning management.

Keywords: *Earning Management, Corporate Governance Mechanism, The Firm Size.*