

ABSTRAK

Penelitian ini berjudul “ Analisis Pengaruh *Good Corporate Governance* dan *Leverage* terhadap Manajemen Laba”. Dalam rangka mencegah kasus manajemen laba yang dapat merugikan perusahaan Manufaktur, maka perusahaan menerapkan *Good Corporate Governance*. Pelaksanaan *Good Corporate Governance* berfungsi sebagai alat apakah kepentingan antara manajemen dan pemegang saham berjalan selaras atau tidak. Serta menganalisis pengaruh *leverage* terhadap manajemen laba.

Tujuan penulis melakukan penelitian ini antara lain, untuk mengetahui pengaruh mekanisme *good corporate governance* yang diukur dengan komisaris independen, komite audit, ukuran perusahaan dan *leverage* secara parsial terhadap manajemen laba. Dan pengaruh GCG dengan proksi komisaris independen, komite audit, ukuran perusahaan dan *leverage* secara simultan berpengaruh terhadap manajemen laba.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian deskriptif dengan pendekatan kuantitatif. Adapun teknik sampling yang digunakan adalah purposive sampling, sehingga yang dijadikan populasi 130 perusahaan dan sampel adalah 26 perusahaan manufaktur yang terdaftar di BEI periode 2012-2016. Teknik analisis data yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi linear dan linier berganda serta uji hipotesis.

Hasil uji statistik secara parsial menunjukkan bahwa *good corporate governance* yaitu *leverage* secara parsial berpengaruh signifikan terhadap manajemen laba. Secara simultan *good corporate governance* dan *leverage* berpengaruh terhadap manajemen laba.

Kata kunci: *Good Corporate Governance*, *Leverage*, dan Manajemen Laba

ABSTRAK

This study entitled "Analysis of the Effect of Good Corporate Governance and Leverage on Profit Management". In order to prevent earnings management cases that can harm manufacturing companies, the company applies Good Corporate Governance. The implementation of Good Corporate Governance functions as a tool whether the interests between management and shareholders are aligned or not. And analyze the influence of leverage on earnings management.

The purpose of the author to carry out this research, among others, is to determine the effect of the mechanism of good corporate governance as measured by independent commissioners, audit committees, company size and partial leverage on earnings management. And the influence of GCG with the proxy of independent commissioners, audit committees, company size and leverage simultaneously influence earnings management.

The research method used in this study is a descriptive research method with a quantitative approach. The sampling technique used was purposive sampling, so that the population of 130 companies was used and the sample was 26 manufacturing companies listed on the Stock Exchange for the period 2012-2016. The data analysis technique used in this study is the classic assumption test, multiple linear and linear regression analysis and hypothesis testing.

The results of the statistical test partially show that good corporate governance, namely leverage, partially has a significant effect on earnings management. Simultaneously good corporate governance and leverage affect earnings management.

Keywords: Good Corporate Governance, Leverage, and Profit Management