

ABSTRAK

PENGARUH PENERAPAN GOOD CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA

(Studi kasus pada Perusahaan Manufaktur Sektor Industri Dasar & Kimia, Aneka Industri, dan Industri Barang & Konsumsi Tahun 2016-2018)

Persaingan dunia bisnis saat ini sangat ketat sehingga perlu adanya penerapan *Good Corporate Governance*. Penerapan *Good Corporate Governance* dapat mengurangi praktik manajemen laba. Tujuan utama setiap perusahaan adalah memaksimumkan nilai perusahaan sebagai indikator kemakmuran pemegang saham. Oleh karena itu, penting bagi perusahaan untuk meneliti faktor apa saja yang mempengaruhi Manajemen Laba. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh tata kelola perusahaan terhadap *Discretionary Accruals* sebagai pengukur manajemen laba. Variabel *Good Corporate Governance* yaitu komite audit, proporsi dewan komisaris independen, dan dewan direksi. Pemilihan sampel dilakukan dengan metode *purposive sampling* terhadap perusahaan Manufaktur sektor industri dasar & kimia, aneka industri, dan industri barang & konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2016-2018, sebanyak 15 perusahaan yang digunakan sebagai sampel. Analisis data menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa komite audit berpengaruh negatif terhadap manajemen laba, proporsi dewan komisaris independen berpengaruh negatif terhadap manajemen laba, dan dewan direksi tidak berpengaruh terhadap manajemen laba.

Kata kunci : Komite Audit, Proporsi Dewan Komisaris Independen, Dewan Direksi, Manajemen Laba (*Discretionary Accruals*)

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE TO EARNINGS MANAGEMENT

(Case studies in manufacturing companies such as basic & chemical sectors, various industries, and goods & consumption industries listed in Indonesia Stock Exchange for the 2016-2018 period)

Competition of the business world today's is very tight so its realy need to implementation of the Good Corporate Governance. Implementation of the Good Corporate Governance can reduce earnings management. The main objective of each company is to reserve its value as an indicator of the prosperity of its shareholders. Therefore, its important for the company to study what factors affect earnings management. The aim of this research is to know the influence of corporate governance on discretionary accruals as a discretionary earnings management measurement. The variable of good corporate governance is an audit committe, the proportion of an independent board of commissioners, and the board of directors. The sample selection is done by purposive sampling method to manufacturing companies such as basic & chemical sectors, various industries, and goods & consumption industries listed in Indonesia Stock Exchange for the 2016-2018 period, as many as 15 companies used as samples. Analysis of the data using the clasical assumption test and multiple linier regression. These results indicate that the auditing commitee had a negative effect on earnings management, the proportion of the independent board of commisioners had a negative effect on earnings management, and the board of directors had no effect on earnings management.

Keyword : Audit Commitee, Proportion of the Independent Board of Commisioners, Boards of Directors