

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* terhadap manajemen laba. *Corporate governance* diukur dengan indikator komisaris independen, komite audit, kepemilikan manajerial dan kepemilikan institusional sebagai variabel independen dan manajemen laba diukur dengan *discretionary accrual* sebagai variabel dependen. Populasi dalam penelitian ini adalah perusahaan manufaktur di sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama tahun 2016-2018. Sampel yang diambil dengan teknik *purposive sampling* berjumlah 33 data. Teknik analisis data yang digunakan yaitu uji normalitas, uji multikolinieritas, uji heteroskedastisitas, dan uji autokorelasi sedangkan uji hipotesis yang digunakan dalam penelitian ini yaitu analisis regresi linier berganda dan uji t dengan bantuan program SPSS versi 20.

Hasil penelitian ini menunjukkan bahwa komisaris independen, kepemilikan manajerial dan kepemilikan institusional berpengaruh positif dan signifikan terhadap manajemen laba. Komite audit tidak berpengaruh terhadap manajemen laba.

Kata kunci: komisaris independen, komite audit, kepemilikan manajerial dan kepemilikan institusional, manajemen laba.

ABSTRACT

The purpose of this research is to examine the influence of the corporate governance toward earnings management. Corporate governance is measured by indicator of independent commissioners, audit committee, managerial ownership, and institutional ownership as independent variabel and earnings management which is measured by discretionary accruals as dependent variabel. The population in this research is manufactured companies in food and beverage sector listed in Indonesia Stock Exchange during 2016-2018. Samples were taken through purposive sampling technique as many 33 data. The data analysis techniques used were normality testing, multicollinearity testing, heterocedasticity testing, and autocorrelation while hypothesis test used multiple linear regression and t t-test with SPSS 20.

The result of the research showed that independent commissioners, managerial ownership, and institutional ownership have a positive impact and significance toward earnings management. Audit committee doesn't has impact to earnings management.

Keywords: independent commissioners, audit committee, managerial ownership, institutional ownership and earnings management.