

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kinerja keuangan, dewan komisaris, kepemilikan institusional, komite audit, dan kualitas audit terhadap manajemen laba. Analisis ini menggunakan variabel independen yaitu kinerja keuangan, dewan komisaris, kepemilikan institusional, komite audit, dan kualitas audit. Variabel dependennya adalah manajemen laba.

Sampel penelitian ini adalah perusahaan manufaktur industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Sampel dilakukan dengan metode *purposive sampling*. Data yang digunakan adalah data sekunder yang berasal dari laporan keuangan perusahaan. Metode statistik menggunakan Analisis Regresi Logistik.

Hasil penelitian ini menunjukkan bahwa kinerja keuangan berpengaruh positif terhadap manajemen laba, dewan komisaris, kepemilikan institusional, komite audit, dan kualitas audit berpengaruh negatif terhadap manajemen laba.

Kata kunci: kinerja keuangan, dewan komisaris, kepemilikan institusional, komite audit, kualitas audit, manajemen laba.

ABSTRACT

This research was aimed to examine empirically the effect of financial performance, board of commissioners, institutional ownership, audit committee, and quality audit on the earning management. The analysis used an independent variable of financial performance, board of commissioners, institutional ownership, audit committee, and quality audit. The dependent variable is earning management.

The sample of this research are consumer goods industry manufacturing company listed on the Indonesia Stock Exchange. The sample was conducted by purposive sampling method. The data used is secondary data derived from the company's financial statements. The statistical method used was logistic regression analysis.

The result of this research showed that financial performance has a positive effect on earnings management, board of commissioners, institutional ownership, audit committee, and quality audit has a negative effect on earnings management.

Keyword: *financial performance, board of commissioners, institutional ownership, audit committee, quality audit, earning management.*