

## ABSTRAK

### PENGARUH *GOOD CORPORATE GOVERNANCE*, *LEVERAGE* DAN PROFITABILITAS TERHADAP MANAJEMEN LABA

(Studi Kasus pada Perusahaan Infrastruktur, Utilitas dan Transportasi yang  
Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)

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Penelitian bertujuan untuk mendapatkan bukti empiris mengenai pengaruh *good corporate governance*, *leverage* dan profitabilitas terhadap manajemen laba. *Good corporate governance* dalam penelitian ini diproksikan dengan kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit. Penelitian ini menggunakan *Discretionary accrual* dengan Model Jones Modifikasi sebagai proksi untuk manajemen laba.

Populasi dalam penelitian ini yaitu seluruh perusahaan sektor infrastruktur, utilitas, dan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2018. Penelitian ini menggunakan data sekunder yang diperoleh dari situs resmi BEI [www.idx.co.id](http://www.idx.co.id) yaitu berupa *annual report* perusahaan sektor infrastruktur, utilitas, dan transportasi. Dari 76 perusahaan yang tercatat di Bursa Efek Indonesia, sebanyak 31 perusahaan ditetapkan sebagai sampel penelitian dengan menggunakan metode *purposive sampling*. Penelitian ini menggunakan regresi berganda untuk menguji hipotesis.

Hasil penelitian menunjukkan bahwa secara parsial *good corporate governance* dengan proksi kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen tidak berpengaruh terhadap manajemen laba, sedangkan komite audit berpengaruh negatif terhadap manajemen laba, *leverage* dan profitabilitas berpengaruh positif terhadap manajemen laba.

Kata Kunci: Manajemen laba, *Good Corporate Governance*, *Leverage*, Profitabilitas

## **ABSTRACT**

### **THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, LEVERAGE, AND PROFITABILITY ON EARNING MANAGEMENT**

**(The Empirical Study of Infrastructure, Utilities and Transportation  
Companies Listed on the Indonesia Stock Exchange in 2016-2018)**

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The research aims to obtain empirical evidence about the effect of good corporate governance, leverage and profitability on earnings management. Good corporate governance in this research is proxied by managerial ownership, institutional ownership, independent board of commissioners, and audit committee. This study uses discretionary accruals with the Modified Jones Model as a proxy for earnings management.

The population in this study are all infrastructure, utilities, and transportation sector companies listed on the Indonesia Stock Exchange (BEI) in 2016-2018. This study uses secondary data obtained from the IDX official website [www.idx.co.id](http://www.idx.co.id) in the form of an annual report on infrastructure, utilities, and transportation sector companies. Of the 76 companies listed on the Indonesia Stock Exchange, 31 companies were determined as research samples using the purposive sampling method. This study uses multiple regression to test hypotheses.

The results showed that partially good corporate governance with proxies of institutional ownership, managerial ownership, independent board of commissioners had no effect on earnings management, while the audit committee had a negative effect on earnings management, leverage and profitability had a positive effect on earnings management.

Keywords: earnings management, good corporate governance, leverage, profitability