

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas dan *good corporate governance* yang diukur dengan variabel kepemilikan institusional, kepemilikan manajerial, komisaris independen dan komite audit terhadap manajemen laba pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2016 – 2019.

Populasi dalam penelitian ini adalah seluruh perusahaan BUMN non bank dan keuangan lainnya yang terdaftar di Bursa Efek Indonesia periode 2016 – 2019. Metode *purposive sampling* digunakan untuk menentukan sampel, diperoleh sebanyak 13 perusahaan sebagai sampel dalam penelitian ini. Manajemen laba diukur dengan *discretionary accrual* menggunakan Model Dechow, Richardson, and Tuna (2003).

Berdasarkan hasil penelitian dan analisis data dapat disimpulkan bahwa (1) ukuran perusahaan tidak berpengaruh positif terhadap manajemen laba, (2) profitabilitas berpengaruh positif terhadap manajemen laba, (3) kepemilikan institusional berpengaruh negatif terhadap manajemen laba, (4) kepemilikan manajerial tidak berpengaruh negatif terhadap manajemen laba, (5) komisaris independen tidak berpengaruh negatif terhadap manajemen laba dan (6) komite audit tidak berpengaruh negatif terhadap manajemen laba. Implikasi dari kesimpulan penelitian ini yaitu bagi para pihak yang berkepentingan, seperti manajemen perusahaan, investor dan peneliti selanjutnya dapat melakukan pencegahan dan pengawasan terhadap manajemen laba.

Kata Kunci : Manajemen Laba, Ukuran Perusahaan, Profitabilitas, Kepemilikan Intstitusional, Kepemilikan Manajerial, Komisaris Independen, Komite Audit

SUMMARY

This research aims to determine the influence of company size, profitability and good corporate governance as measured by institutional ownership variables, managerial ownership, independent commissioners and audit committee on earnings management in state-owned companies listed on the Indonesia Stock Exchange for the period 2016 - 2019.

The population in this research are all state-owned companies non-banks and other financial institutions that listed in Indonesia Stock Exchange for the period 2016 – 2019. Purposive sampling method was used to determine the sample, obtained by 13 companies as a sample in this study. Earnings management is measured by the discretionary accrual using Dechow, Richardson, and Tuna Models (2003).

Based on the results of research and data analysis it can be concluded that (1) company size has no positif effect on earnings management, (2) profitability has positif effect on earnings management, (3) instutusional ownership has negatif effects on earnings management, (4) managerial ownership has no negative effects earnings management, (5) independent commissioners has no negative effect profit management and (6) audit committees has no negative effect on earnings management. The implication of this research of conclusion are for interested parties, such as company management, investors and researchers can further prevent and supervise of earnings management.

Keywords: Earnings Management, Company Size, Profitability, Institutional Ownership, Managerial Ownership, Independent Commissioner, Audit Committee