

RINGKASAN

Penelitian ini berjudul Pengaruh *Good Corporate Governance* Terhadap Manajemen Laba. Tujuan penelitian ini adalah untuk menguji pengaruh *Good Corporate Governace* yaitu kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen dan komite audit terhadap manajemen laba pada perusahaan manufaktur.

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang berasal dari *Indonesia Stock Exchange* (<http://www.idx.co.id>). Populasi dari penelitian ini berjumlah 127 perusahaan. Metode pengumpulan data menggunakan teknik *purposive sampling* dengan menghasilkan 93 perusahaan manufaktur. Periode penelitian adalah 3 tahun sehingga sampel yang diperoleh sebanyak 279. Teknik analisis data yang digunakan adalah analisis regresi data panel dengan bantuan *software* SPSS dan EViews 10.

Hasil penelitian ini menunjukkan bahwa variabel kepemilikan manajerial dan kepemilikan institusional berpengaruh negatif terhadap manajemen laba, dewan komisaris tidak berpengaruh terhadap manajemen laba, dan komite audit berpengaruh positif terhadap manajemen laba. Implikasi dari kesimpulan penelitian ini yaitu bagi para pihak yang berkepentingan, seperti pemegang saham, investor, serta pembuat kebijakan hendaknya dapat melakukan tindakan pengawasan dan pencegahan terhadap praktik manajemen laba.

Kata Kunci : *Good Corporate Governance*, Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit, Manajemen Laba.

SUMMARY

The title of this research is the effect of Managerial Ownership, Institutional Ownership, Independent Board of Commissioners and Audit Committee towards Earnings Management. The aims of this research is to examine the influences of managerial ownership, institutional ownership, independent board of commissioners and audit committee towards earnings management at manufacturing companies.

This research is quantitative research using secondary from Indonesia Stock Exchange (<http://www.idx.co.id>). The population in this research totaled 279 companies. Method of data collection using purposive sampling technique to produce 127 manufacturing companies. The research period is 3 years so that the retrieved data count as many as 279. Data analysis technique used is panel data regression with assistance SPSS and EViews 10 software.

The results of this study showed that managerial ownership, institutional ownership, independent has negative effect to earnings management, board of commissioners have no effect towards earnings management, and audit committee has positive effect to earnings management. As implication of this research conclusion is for stakeholders, such as shareholder, inventors, and policymakers should be able to take control and prevent measure against earnings management practice.

Key Words: Good Corporate Governance, Managerial Ownership, Institutional Ownership, Independent Board of Commissioners and Audit Committee, Earnings Management.