

ABSTRAK

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PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP PRAKTIK MANAJEMEN LABA

(xiv + 78 halaman; 3 gambar; 13 tabel; 8 lampiran)

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti secara empiris mengenai pengaruh antara mekanisme *good corporate governance* yang diprososikan dengan proporsi dewan komisaris independen, jumlah dewan direksi, kepemilikan manajerial, kepemilikan institusional dan kualitas audit terhadap praktik manajemen laba. Penelitian ini menggunakan 39 sampel perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia selama periode 2016 sampai dengan 2019 yang dipilih dengan menggunakan *purposive sampling method*, sehingga didapatkan 140 data observasi. Pengolahan data dilakukan dengan menggunakan analisis regresi berganda. Hasil penelitian ini mengindikasikan bahwa proporsi dewan komisaris independen, kepemilikan manajerial, dan kualitas audit berpengaruh secara negatif dan signifikan terhadap manajemen laba. Sedangkan kepemilikan institusional berpengaruh secara positif dan signifikan terhadap manajemen laba, dan jumlah dewan direksi tidak berpengaruh secara signifikan terhadap manajemen laba.

Referensi: 47 (1976-2020).

Kata kunci: *Discretionary accruals, good corporate governance, manajemen laba.*

ABSTRACT

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THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM ON EARNINGS MANAGEMENT PRACTICE

(xiv + 78 pages; 3 figures; 13 tables; 8 appendix)

The purpose of this study is to analyze and give an empirical evidence of the influences of good corporate governance mechanism that was proxied by proportion of independent commissioner, size of board director, managerial ownership, institutional ownership, and audit quality on earnings management practice. This study used 39 sample of consumer goods industry manufacture companies listed on Indonesia Stock Exchange during the years 2016 until 2019 that was selected by purposive sampling method, so that 140 observations data were obtained. Data were analyzed using multiple regression analysis. The result of this study indicate that the proportion of independent commissioner, managerial ownership, and audit quality has a negative and significant effect on earnings management. Meanwhile institutional ownership has a positive and significant effect on earnings management, and size of board director has not a significant effect on earnings management.

Reference: 47 (1976-2020).

Keywords: Discretionary accruals, good corporate governance, earnings management.