

## ABSTRAK

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**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP  
MANAJEMAN LABA PADA PERUSAHAAN SEKTOR  
INFRASTRUKTUR, UTILITAS DAN TRANSPORTASI YANG *LISTING*  
DI BURSA EFEK INDONESIA TAHUN 2017-2019**

(xiii + 79 halaman : 5 gambar; 11 tabel; 4 lampiran)

Penelitian ini bertujuan untuk meneliti hubungan antara *Good corporate governance*, yang diukur dengan kepemilikan institusional, kepemilikan manajerial, ukuran dewan komisaris, proporsi dewan komisaris independen dan ukuran komite audit, terhadap manajemen laba yang diukur dengan *discretionary accrual*. Populasi dalam penelitian ini adalah perusahaan pada sektor infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017 – 2019. Pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling*, dengan diperoleh 63 perusahaan yang memenuhi kualifikasi. Metode analisis menggunakan analisis statistik deskriptif, uji normalitas, uji regresi linier berganda dan uji hipotesis dengan bantuan sistem aplikasi SPSS. Hasil penelitian menunjukkan bahwa kepemilikan instusional tidak berpengaruh signifikan terhadap manajemen laba, sedangkan kepemilikan manjerial berpengaruh positif terhadap manajemen laba, ukuran dewan komisaris dan proporsi dewan komisaris independen berpengaruh signifikan negatif terhadap manajemen laba dan komite audit tidak berpengaruh signifikan terhadap manajemen laba.

Referensi : 26 (2000-2020)

Kata Kunci : *Good Corporate Governance*, Manajemen Laba,  
*Discretionary Accrual*, *Purposive Sampling*

## **ABSTRACT**

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***THE EFFECT OF THE GOOD CORPORATE GOVERNANCE ON EARNING MANAGEMENT IN COMPANIES OF THE INFRASTRUCTURE, UTILITY AND TRANSPORTATION SECTOR LISTED IN INDONESIA STOCK EXCHANGE 2017-2019***

*(xiii + 79 pages : 5 figures; 11 tables; 4 appendices)*

*This study aims to examine the relationship between good corporate governance, as measured by institutional ownership, managerial ownership, board of commissioners size, proportion of independent commissioners and audit committee size, on earnings management as measured by discretionary accruals. The population in this study are companies in the infrastructure, utilities and transportation sectors listed on the Indonesia Stock Exchange (IDX) in 2017 – 2019. This study used purposive sampling method with obtained 63 companies that meet the qualifications. The method that used in this study is descriptive statistical analysis, normality test, multiple linear regression test and hypothesis testing with the help of the SPSS application system. The results showed that institutional ownership has no significant effect on earnings management, while managerial ownership has a significant positive effect on earnings management, the size of the board of commissioners and the proportion of independent commissioners have a significant negative effect on earnings management, and audit committees have no significant effect on earnings management.*

*Reference : 26 (2000-2020)*

*Keywords : Good Corporate Governance, Earning Management, Discretionary Accrual, Purposive Sampling*