

ABSTRAK

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PENGARUH *EXECUTIVE COMPENSATION* DAN MEKANISME *CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA PADA PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BEI TAHUN 2020-2022

(XV + 86 Halaman ; 2 gambar ; 11 tabel ; 2 lampiran)

Riset ini menguji pengaruh *executive compensation* dan mekanisme *corporate governance* yang diukur melalui kepemilikan managerial, dewan komisaris independen, dan komite audit terhadap manajemen laba yang diukur dengan *discretionary accruals*. Dengan menggunakan teknik *purposive sampling* untuk memperoleh data observasi sebanyak 252 sampel dari 84 perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia pada periode 3 tahun berturut-turut yaitu pada tahun periode 2020 – 2022, dan dengan menggunakan model regresi linier berganda, riset ini menunjukkan bahwa *executive compensation* dan mekanisme *corporate governance* yang diukur melalui kepemilikan managerial tidak berpengaruh terhadap manajemen laba, disisi lain mekanisme *corporate governance* yang diukur melalui proporsi dewan komisaris independen berpengaruh positif terhadap manajemen laba, dan mekanisme *corporate governance* yang diukur melalui komite audit berpengaruh negatif terhadap manajemen laba. Hasil dari penelitian ini memberikan implikasi bahwa tidak semua mekanisme *corporate governance* yang diteliti dalam riset ini dapat menekan tindakan manajemen laba sehingga perusahaan perlu memperhatikan aspek lain untuk dapat mengurangi tindakan manajemen laba.

Kata kunci: Manajemen Laba, *Executive Compensation*, Mekanisme *Corporate Governance*, Kepemilikan Managerial, Dewan Komisaris Independen, Komite Audit.

Referensi: 36 (1976 – 2023)

ABSTRACT

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THE EFFECT OF EXECUTIVE COMPENSATION AND CORPORATE GOVERNANCE MECHANISMS ON EARNINGS MANAGEMENT IN FINANCIAL SECTOR COMPANIES LISTED ON THE IDX IN 2020-2022

(XV + 86 pages; 2 pictures; 11 tables; 2 attachments)

This study examines the effect of executive compensation and corporate governance mechanisms proxied by managerial ownership, independent board of commissioners and audit committees on earnings management proxied by discretionary accruals. Using a multiple linear regression method on 252 samples from 84 financial sector companies listed on the Indonesia Stock Exchange in the period 2020 – 2022 that was chosen by purposive sampling method, this study shows that executive compensation and corporate governance mechanisms proxied by managerial ownership have no effect on earnings management, on the other hand corporate governance proxied by independent board of commissioners have a positive effect on earnings management, and corporate governance mechanisms proxied by audit committee have a negative effect on earnings management. The results of this research have the implication that not all corporate governance mechanisms examined in this research can suppress earnings management actions, so companies should considers other aspects that can reduce earnings management actions.

Keywords: Earnings Management, Executive Compensation, Corporate Governance Mechanism, Managerial Ownership, Independent Board of Commissioners, Audit Committee.

References: 36 (1976 – 2023)