

ABSTRAK

Manajemen laba merupakan suatu tindakan yang dilakukan manajemen yang mengakibatkan pelaporan laba dilaporkan secara tidak sebenarnya, baik itu meningkatkan laba atau mengurangi laba.

Penelitian ini bertujuan mengetahui pengaruh *corporate governance* (proporsi komisaris independen, kepemilikan manajerial, kepemilikan institusional, komite audit), ukuran perusahaan terhadap tindakan manajemen laba yang dihitung dengan menggunakan *discretionary accruals* model Jones. Untuk mengetahui hal tersebut maka digunakan analisis regresi linier berganda dan uji t. Penelitian dilakukan terhadap 8 perusahaan *food and beverage* yang terdaftar di BEI pada tahun 2014-2017 dan jumlah pengamatan sebanyak 32 sampel. Metode analisis yang digunakan antara lain: analisis statistik deskriptif, uji normalitas, uji multikolinearitas, uji heterokedastisitas, uji autokorelasi, analisis regresi linier berganda, uji t, dan koefisien determinasi.

Hasil perhitungan uji t menunjukkan bahwa variabel komisaris independen, komite audit dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba. Sedangkan kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh signifikan terhadap manajemen laba. Dengan melihat hasil koefisien determinasi (r^2) sebesar 0,618 yang artinya variabel komisaris independen, kepemilikan manajerial, kepemilikan institusional, komite audit dan ukuran perusahaan dapat mempengaruhi manajemen laba sebesar 61,8%, sisanya manajemen laba dipengaruhi oleh variabel lain yang tidak diteliti.

Kata kunci : komisaris independen, kepemilikan manajerial, kepemilikan institusional, komite audit, ukuran perusahaan.

ABSTRACT

Earnings managements is an action taken by management which result in the reporting of earnings being reported incorrectly, whether increasing profits or reducing profits.

The purpose of this study was to know the effect of corporate governance (the proportion of independent commissioner, managerial ownership, institusional ownership, audit commite), firm size to earnings management measures that are calculated using discretionary accruals use models Jones. To find out this then used multiple linier regression analysis and t test. This research was conducted on 8 food and beverage companies listed in the BEI from 2014 to 2017 and the observations is 8 samples. The analitical method used is: descriptive statistical analysis, normality test, multicolinearty test, heterokedasticity test, autocorrelation test, multiple linier regression analysis, t test and coefficient of determination.

The result of t test indicate that variable independent commissioner, audit commite and firm size have significant effect on earnings management. While managerial ownership and institusional ownership does not have a significant effect on earnings management. By looking at the result of the coefficient of determination (r square) 0,618 which means the independent commissioner variabel, managerial ownership, institusional ownership, audit committe and firm size can affect earnings management by 61,8% the reat of earnings management is influenced by other variables that are not examined.

Keywords : Independent Commissioner, Managerial Ownership, Institusional Ownership, Audit Commite, Firm Size