

ABSTRAKSI

Kinerja perusahaan merupakan tolak ukur bagi para investor untuk melihat perkembangan suatu perusahaan. Untuk menghindari praktik manajemen laba maka dibutuhkan suatu sistem tata kelola yang baik atau yang biasa disebut *good corporate governance*. Perusahaan yang mampu menerapkan corporate governance dengan baik akan memberikan sinyal positif terhadap konsumen dan investor, sehingga perusahaan akan mudah mendapatkan konsumen, meningkatkan harga saham perusahaan serta profitabilitas. Hal tersebut nantinya akan meningkatkan kinerja keuangan perusahaan.

Penelitian ini bertujuan untuk mengetahui pengaruh Dewan Komisaris Independen, Dewan Direksi, Komite Audit, Manajemen Laba, dan Profitabilitas terhadap Kinerja Perusahaan pada perusahaan manufaktur kategori *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI).

Populasi dalam penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2017, dengan sampel yang ditentukan dengan metode *purposive sampling* berjumlah 14 perusahaan. Teknik analisis data yang digunakan model regresi berganda. Dengan hasil sebagai berikut : (1) Secara parsial dewan komisaris independen berpengaruh positif signifikan terhadap kinerja perusahaan. (2) Secara parsial dewan direksi berpengaruh positif signifikan terhadap kinerja perusahaan. (3) Secara parsial komite audit berpengaruh negatif signifikan terhadap kinerja perusahaan. (4) Secara parsial manajemen laba berpengaruh positif signifikan terhadap kinerja perusahaan. (5) Secara parsial profitabilitas berpengaruh positif signifikan terhadap kinerja perusahaan. (6) Secara simultan dewan komisaris independen, dewan direksi, komite audit, manajemen laba dan profitabilitas berpengaruh signifikan terhadap kinerja perusahaan.

Kata Kunci : Corporate Governance, Manajemen Laba, Profitabilitas, Kinerja Perusahaan

ABSTRACT

The company performance is a good benchmark for the investor to see the development of an enterprise. To avoid earning management practices it takes a system good governance. Companies have been able to apply corporate governance well giving positive signals to consumer and investors, that the company would be easy to get increase stock prices the company and profitability. This will be increase the financial performance of corporations.

This study aims in order to understand the influence of the board of commissioners independent , a board of directors , audit committee, earning management, and profitability in the towards the financial performances,at several manufacturing companies the food and beverages categories all over the place who are actually enrolled in the Indonesia Stock Exchange (IDX).

Population in research is manufacturing companies who enrolled in the Indonesia Stock Xxchange (IDX) in the 2013-2017, With a purposive sampling were determined by the 14 company. Analysis techniques the data used a model of multiple regression. With the results of as follows : (1) a partial the board of commissioners independent has significantly it has some positive effects on performance company. (2) a partial board of directors has a positive impact significantly impact on the company performance. (3) a partial audit committee have negative effects significantly to the company performance. (4) a partial earning management it has some positive effects significantly to the company perfomance. (5) a partial profitability it has some positive effects significantly to the company performance.(6) Together board of commissioners independent, board of directors, audit committee, earning management, and profitability are have effects significantly to the company performances.

Keywords : Corporate Governance, Earning Management, Profitability, Company Performance.