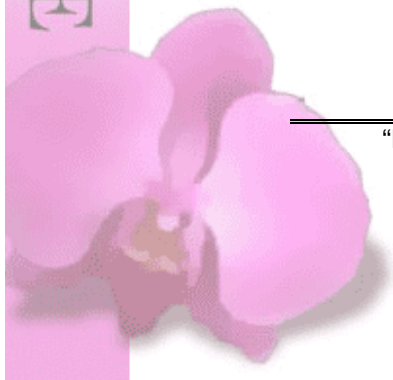


ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh ukuran perusahaan, *good corporate governance*, dan kepemilikan manajerial terhadap manajemen laba. Konsentrasi ukuran perusahaan diukur dengan menggunakan natural logaritma dari total penjualan perusahaan, mekanisme *good corporate governance* diukur menggunakan dua variabel (komposisi dewan komisaris dan komposisi komite audit), dan kepemilikan manajerial diukur menggunakan jumlah saham yang dimiliki pihak manajemen dari seluruh modal saham perusahaan yang beredar. Manajemen laba diukur dengan *discretionary accruals* menggunakan *Modified Jones Model*. Populasi pada penelitian ini adalah 143 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012 - 2015. Data penelitian diperoleh dari laporan keuangan perusahaan manufaktur periode tahun 2012 - 2015. Berdasarkan metode purposive sampling, sampel yang diperoleh sebanyak 40 perusahaan. Hipotesis dalam penelitian ini diuji menggunakan analisis regresi berganda. Hasil analisis menunjukkan bahwa variabel yang mempunyai pengaruh signifikan terhadap manajemen laba adalah variabel kualitas audit. Selanjutnya, variabel independen ukuran perusahaan, komposisi dewan komisaris, dan kepemilikan manajerial tidak berpengaruh secara signifikan terhadap manajemen laba.

Kata kunci : ukuran perusahaan, *corporate governance*, kepemilikan manajerial, manajemen laba



ABSTRACT

The purpose of this research is to provide empirical evidence of the affect of firms size, corporate governance mechanisms, and managerial ownership on earnings management. Firms size was measure by natural logaritma of net sales, corporate governance mechanisms were measure by two variabels (composition of board of commisioner and composition of audit committee). Managerial Ownership was measure by number of shares owned by management from all the outstanding share capital stock of the company. Earnings management was measure by discretionary accruals use Modified Jones Method. The population of this research is 143 companies in the manufacturing sector which were listed in Indonesian Stock Exchange (IDX). The research data were collected from manufacturing companies financial statement for the period of 2012 to 2015. Based on purposive sampling method, there are 40 samples. The reseacrh hypotesis were tested using multiple regression analysis. The results of this research show that composition of audit comittee have significant relationships with earnings management. Next, variable firm size, composition of board of commisioner, and managerial ownership have no significant relationship with earnings management.

Keywords : firms size, corporate governance, managerial ownership, earnings management

