

ABSTRAK

SRI SUMANTRI. Pengaruh *Good Corporate Governance*, Ukuran Perusahaan, dan *Leverage* terhadap manajemen laba Pada Perusahaan Manufaktur di BEI (dibimbing oleh **Basri Modding** dan **Fadhiah Nasaruddin**).

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance*, ukuran perusahaan, dan *leverage* terhadap manajemen laba pada perusahaan manufaktur di BEI periode 2013-2015. Variabel *good corporate governance* diukur dengan kepemilikan manajerial, kepemilikan institusional, ukuran dewan komisaris, dan komite audit, sedangkan ukuran perusahaan diukur dengan logaritma natural, dan *leverage* diukur dengan rasio hutang terhadap ekuitas. Adapun manajemen laba perusahaan pada penelitian ini diukur dengan *Modified Jones's Model*.

Penelitian ini menggunakan data sekunder *annual report* perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2015 melalui www.idx.co.id. Data penelitian diperoleh sebanyak 30 sampel perusahaan dengan menggunakan teknik *purpose sampling* berdasarkan kriteria yang telah ditetapkan. Teknik analisis data yang digunakan adalah model analisis regresi berganda dengan menggunakan program SPSS versi 22.0.

Penelitian ini menunjukkan bahwa secara parsial, variabel kepemilikan institusional, ukuran dewan komisaris, dan *leverage* berpengaruh positif dan signifikan terhadap manajemen laba, sedangkan untuk variabel kepemilikan manajerial, komite audit, dan ukuran perusahaan berpengaruh negatif dan signifikan terhadap manajemen laba. Untuk uji simultan, hasil penelitian menunjukkan *good corporate governance*, ukuran perusahaan, dan *leverage* berpengaruh positif dan signifikan terhadap manajemen laba.

Kata kunci: **Manajemen Laba, Good Corporate Governance, Ukuran Perusahaan, dan Leverage**

ABSTRACT

SRI SUMANTRI. *Effect of Good Corporate Governance, Company Size, and Leverage of the earnings management of manufacturing company in BEI (supervised by **Basri Modding** and **Nasaruddin Fadliah**).*

This study aimed to analyze the effect of Good Corporate Governance, company size, and leverage on the earnings management of manufacturing company in BEI 2013-2015 period. Good Corporate governance variables measured by the managerial ownership, institutional ownership, audit committee size, and, while the variables size of a company is measured by the natural logarithm, and leverage as measured by the ratio of the debt against equitas. As for the profit of the company management on this study measured by Modified Jone's Model.

This study uses secondary data annual report manufacturing companies listed on the Indonesia stock exchange year 2013-2015 through www.idx.co.id. Research data retrieved as many as 30 sample company using multi-purpose sampling based on predetermined criteria. Data analysis technique used is a model of multiple regression analysis using SPSS program version 21.0.

The results showed that that partially, variable institutional ownership, and the size of the Board of Commissioners, and leverage of the positive and significant effect against the management of earnings, while for variable managerial ownership, the audit committee, and the size of the the company's negative and significant effect against the management of earnings. For simultaneous test, the results showed Good Corporate Governance, the size of the company, and a leverage has positive and significant effect on earning management.

Keywords: *Earning Management, Good Corporate Governance, Company Size, and Leverage*