

SUMMARY

PENGARUH GOOD CORPORATE GOVERNANCE DAN EARNINGS MANAGEMENT TERHADAP NILAI PERUSAHAAN PADA INDUSTRI PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA BERDASARKAN TAHUN 2010 – 2011

EFFECT OF GOOD CORPORATE GOVERNANCE AND EARNINGS MANAGEMENT COMPANY ON VALUE OF PROPERTY AND REAL ESTATE INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE UNDER THE YEAR 2010 - 2011

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Subject : Good Corporate Governance, Earnings Management, Nilai Perusahaan

Subject Alt : Good Corporate Governance, Earnings Management, Nilai Perusahaan

Keyword : Good Corporate Governance; Earnings Management; Nilai Perusahaan

Description :

Penelitian ini secara umum bertujuan untuk mengetahui apakah good corporate governance dan earnings management mempunyai pengaruh secara parsial dengan nilai perusahaan dan apakah good corporate governance dan earnings management mempunyai pengaruh secara simultan dengan nilai perusahaan.

Pengumpulan data dengan menggunakan metode purposive sampling, dimana penentuan sampel sesuai dengan kriteria yang ditentukan sebanyak 74 dari 37 industri property dan real estate yang terdaftar di Bursa Efek Indonesia periode 2010 sampai 2011. Uji statistik yang digunakan adalah uji asumsi klasik, uji regresi linier berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel independent (good corporate governance) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) dan variabel independent (earnings management) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) secara parsial serta variabel independent (good corporate governance dan earnings management) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) secara simultan. Dan dalam model analisis uji asumsi klasik yaitu menghasilkan kesimpulan tidak ada korelasi negatif dengan keputusan no decision dan tidak terdapat heterokedastisitas.

Description Alt:

This study generally aims to determine whether good corporate governance and earnings management has the effect of partially value of the company and whether good corporate governance and earnings management simultaneously influence the value of the company.

Data collection using purposive sampling method, where determination of the sample according to the criteria specified by 74 of the 37 industries property and real estate are listed in the Indonesia Stock Exchange from 2010 until , 2011. The statistical test used is the classic assumption test, regression test regression, and hypothesis testing.

Results of this study indicate that the independent variable (good corporate

governance) had no significant effect on the dependent variable (enterprise value) and the independent variable (earnings management) have significant effect on the dependent variable (firm value) is partial and independent variables (good corporate governance and earnings management) had no significant effect on the variable dependent (enterprise value) simultaneously. And test assumptions in the analysis model Classical ie lead to the conclusion there is no negative correlation with no decision decision and there is no heterocedastity.

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