

ABSTRACT

Effect of Good Corporate Governance Against Earnings Management In Sharia Banking companies in Indonesia Stock Exchange Period 2011-2015 guided by Dr. MF. Arrozi Adhikara, SE, M.Si, Akt, CA.

The study aimed to examine the effect of corporate governance on earnings management in sharia banking listed in Indonesia Stock Exchange (IDX).

The research was shaped causality. Source of data using secondary data. The sample was sharia banking companies with the dimension of time used is the time series. The unit of analysis is the industrial and appliance using multiple regression analysis.

The result showed that the corporate governance that simultaneously significant effect on Earnings Management with significant value $0,04 < 0,05$. While partially the proportion of independent board, the board of directors, managerial ownership, and ownership institutional does not significantly affect earnings management with significant values $> 0,05$. And the variable audit committees affect negative earnings management. The findings of this study indicate that not all variables have an influence on earnings management.

Keywords : Good Corporate Governance, Earnings Management.