

ABSTRAK

Judul : Pengaruh Mekanisme *Good Corporate Governance* Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Farmasi di Bursa Efek Indonesia Tahun 2013 – 2017)
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Program Studi : Akuntansi

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan institusional, kepemilikan manajerial, ukuran dewan komisaris, komisaris independen dan komite audit terhadap manajemen laba. Data yang diambil dalam penelitian ini diperoleh dari perusahaan manufaktur sub sektor farmasi yang terdaftar di Bursa Efek Indonesia tahun 2013 – 2017. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah Uji Statistik Deskriptif, Uji Normalitas, Uji Asumsi Klasik, Uji Regresi Linear Berganda, Uji Hipotesis, dan Uji Koefisien Determinasi (R^2). Hasil penelitian menunjukkan bahwa secara simultan kepemilikan institusional, kepemilikan manajerial, ukuran dewan komisaris, komisaris independen dan komite audit berpengaruh signifikan terhadap manajemen laba. Lalu secara parsial menunjukkan komite audit berpengaruh positif signifikan terhadap manajemen laba. Sedangkan kepemilikan institusional, kepemilikan manajerial, ukuran dewan komisaris dan komisaris independen tidak berpengaruh terhadap manajemen laba.

Kata Kunci :

Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Dewan Komisaris, Komisaris Independen, Komite Audit dan Manajemen Laba.

ABSTRACT

Title : *The Effect of Good Corporate Governance Mechanisms on Earnings Management (Empirical Study on Pharmaceutical Sub Sector Manufacturing Companies in Indonesia Stock Exchange 2013 - 2017)*

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Study program : *Accounting*

This study aims to examine the effect of institutional ownership, managerial ownership, board size, independent commissioners and audit committees on earnings management. The data taken in this study were obtained from pharmaceutical sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2013 - 2017. Sampling was carried out using purposive sampling method. Data analysis techniques used were Descriptive Statistics Test, Normality Test, Classical Assumption Test, Multiple Linear Regression Test, Hypothesis Test, and Determination Coefficient Test (R²). The results showed that simultaneous institutional ownership, managerial ownership, the size of the board of commissioners, independent commissioners and the audit committee had a significant effect on earnings management. Then partially shows the audit committee has a significant positive effect on earnings management. While institutional ownership, managerial ownership, the size of the board of commissioners and independent commissioners have no effect on earnings management.

Keywords :

Institutional Ownership, Managerial Ownership, Board of Commissioners' Size, Independent Commissioners, Audit Committee and Earnings Management.