

ABSTRAK

Judul : Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Ukuran Dewan Direksi dan Ukuran Dewan Komisaris Terhadap Praktik Manajemen Laba pada Perusahaan sub sektor *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia periode 2016 – 2018.

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengkaji pengaruh kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, ukuran dewan direksi dan ukuran dewan komisaris terhadap praktik manajemen laba pada perusahaan sub sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2016 - 2018, baik secara simultan maupun secara parsial.

Jenis penelitian ini adalah kausalitas, menggunakan data sekunder, pengambilan sampel dilakukan dengan metode *Purposive Sampling*, serta data analisis dengan menggunakan Analisis Regresi Linear Berganda.

Hasil penelitian menunjukkan bahwa secara simultan variabel kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, ukuran dewan direksi dan ukuran dewan komisaris berpengaruh signifikan terhadap praktik manajemen laba. Secara parsial menunjukkan bahwa variabel kepemilikan manajerial dan komisaris independen berpengaruh terhadap praktik manajemen laba. Sedangkan variabel kepemilikan institusional, komite audit, ukuran dewan direksi dan ukuran dewan komisaris tidak berpengaruh terhadap praktik manajemen laba. *Adjusted R Square* 41,5%, sisanya 58,5% dipengaruhi oleh variabel lain.

Kata Kunci : Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Ukuran Dewan Direksi dan Ukuran Dewan Komisaris, Manajemen Laba.

ABSTRACT

Title : The effect of managerial ownership, institutional ownership, independent commissioners, audit committees, board size and board of commissioners on earnings management practices in the property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period of 2016 - 2018,

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This study aims to examine the effect of managerial ownership, institutional ownership, independent commissioners, audit committees, board size and board of commissioners on earnings management practices in the property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period of 2016 - 2018, both simultaneous or partially.

This type of research is causality, using secondary data, sampling is done by Purposive Sampling method, and analysis data using Multiple Linear Regression Analysis.

The results of the study show that simultaneously managerial ownership, institutional ownership, independent commissioners, audit committees, board size and board of commissioners have a significant effect on earnings management practices. Partially, it shows that managerial ownership and independent commissioner variables influence the practice of earnings management. While the variables of institutional ownership, audit committee, board size and board of commissioner size have no effect on earnings management practices. Adjusted R Square 41.5%, the remaining 58.5% is influenced by other variables.

Keywords: Managerial Ownership, Institutional Ownership, Independent Commissioner, Audit Committee, Board of Directors Size and Board of Commissioners Size, Earnings Management.