

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *good corporate governance* yang diukur oleh dewan komisaris independen, komite audit independen, dan kepemilikan manajerial terhadap manajemen laba. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI tahun 2017-2019. Pengambilan sampel menggunakan metode purposive sampling, sehingga diperoleh sampel sebanyak 30 bank, dengan sebanyak 90 data. Metode analisis data yang digunakan dalam penelitian ini adalah analisis statistik deskriptif dan analisis inferensial yang meliputi uji asumsi klasik, analisis regresi berganda dan pengujian hipotesis, dengan menggunakan program SPSS. Hasil penelitian ini menunjukkan bahwa variabel dewan komisaris independen, komite audit independen, dan kepemilikan manajerial berpengaruh negatif terhadap manajemen laba. Dewan komisaris independen berpengaruh negatif terhadap manajemen laba. Komite audit independen dan kepemilikan manajerial tidak mempengaruhi manajemen laba. Kesimpulan dari hasil penelitian ini adalah bahwa mekanisme *good corporate governance* yang digunakan yaitu dewan komisaris independen, komite audit independen, dan kepemilikan manajerial berpengaruh terhadap manajemen laba. Pengujian menunjukkan bahwa dewan komisaris independen berpengaruh negatif terhadap manajemen laba, sedangkan komite audit independen dan kepemilikan manajerial tidak berpengaruh terhadap manajemen laba.

Kata Kunci: Manajemen Laba, Dewan Komisaris Independen, Komite Audit Independen, Kepemilikan Manajerial.

ABSTRACT

This study aims to determine the effect of good corporate governance mechanisms as measured by the independent board of commissioners, independent audit committee, and managerial ownership on earnings management. The population in this study are all banking companies listed on the IDX in 2017-2019. Sampling using purposive sampling method, in order to obtain a sample of 30 banks, with as many as 90 data. The data analysis method used in this research is descriptive statistical analysis and inferential analysis which includes the classical assumption test, multiple regression analysis and hypothesis testing, using the SPSS program. The results of this study indicate that the variables of the independent board of commissioners, independent audit committee, and managerial ownership have a negative effect on earnings management. The independent board of commissioners has a negative effect on earnings management. Independent audit committee and managerial ownership do not affect earnings management. The conclusion from the results of this study is that the good corporate governance mechanisms used, namely the independent board of commissioners, independent audit committee, and managerial ownership have an effect on earnings management. The test shows that the independent board of commissioners has a negative effect on earnings management, while the independent audit committee and managerial ownership have no effect on earnings management.

Keywords: Earnings Management, Independent Board of Commissioners, Independent Audit Committee, Managerial Ownership.