ABSTRACT

RATNA SUMIARTI. The influence of Good Corporate Governance, Earning Management Of company's performance In the manufacturing industry in 2010-2011. (Guided by Adrie Putra, SE, MM).

The purpose of the research was to determine the influence of good corporate governance and earning management as independent variable on the dependent variable is the performance of the company. This research was conducted based on data obtained from the Indonesia stock exchange in the period of two years 2010 and 2011. The criteria used in the determination of a sample that is (1) manufacturing companies listed (the listing) in the BEI from year 2009-2011, (2) a company not delisting is during 2009-2011, (3) the financial statements have been audited by independent audit, (4) manufacturing company that has published a report on the company's financial year 2010-2011.

The Data is processed using a computer by performing a classic assumption test first to see normalcy data, then perform an analysis of descriptive and multiple linear regression test of hypothesis test test t and f. Study Results conclude that variable positive effect of good corporate governance are not significant to the company's performance, earning management variables influence significantly to positive company performance the test results, and F (simultaneous trials) showed that there are influences between good corporate governance and earning management of company performance.

Keywords: Good Corporate Governance, Earning Management, The Company's Performance.