

ABSTRAK

Judul : Pengaruh *Good Corporate Governance* dan Struktur Modal terhadap Manajemen Laba pada Industri Perbankan yang terdaftar di Bursa Efek Indonesia tahun 2018 – 2019

Nama : Santi Nasrani Lahagu

Program Studi : S-1 Akuntansi

Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* dan struktur modal terhadap manajemen laba baik secara parsial maupun secara bersama – sama. Dalam penelitian ini, *Good Corporate Governance* (GCG) yang terdiri dari: Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris, Kepemilikan Manajerial dan Komite Audit. Struktur modal diprosikan dengan menggunakan *Debt to Equity Ratio* (DER), sedangkan manajemen laba di proksikan dengan model *Beaver & Engel*. Penelitian ini menggunakan data sekunder yaitu industri perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 – 2019. Sampel yang digunakan sebanyak 39 industri melalui metode *purposive sampling*. Penelitian ini menggunakan metode kausalitas (sebab – akibat). Metode analisis data dengan menggunakan analisis regresi linier berganda. Lalu kemudian diolah data melalui program SPSS statistik versi 25.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan kepemilikan institusional, dewan direksi, dewan komisaris, kepemilikan manajerial, komite audit dan struktur modal berpengaruh terhadap manajemen laba. Secara parsial dewan direksi berpengaruh negatif terhadap manajemen laba.

Kata kunci : Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris, Kepemilikan Manajerial, Komite Audit, Struktur Modal dan Manajemen Laba

ABSTRACT

Title : The Effect of Good Corporate Governance and Capital Structure on Earnings Management in the Banking Industry listed on the Indonesia Stock Exchange in 2018 - 2019

Name : Santi Nasrani Lahagu

Study Program: Bachelor Accounting

This study aims to determine the effect of good corporate governance and capital structure on earnings management either partially or jointly. In this study, Good Corporate Governance (GCG) consist of: Institutional Ownership, Board of Commissioners, Managerial Ownership and Audit Committee. Capital structure is proxied using the Debt to Equity Ratio (DER), while earnings managements is proxied using the Beaver & Engel model. This study uses secondary data, namely the banking industry listed on the Indonesia Stock Exchange (IDX) for the period 2018 – 2019. The sample used is 39 companies through the purposive sampling method. This study uses the method of causality (cause – effect). The method of data analysis using multiple linear regression analysis. Then the data was processed through the SPSS statistical version 25 program.

The result of hypothesis testing show that simultaneously institutional ownership, board of directors, board of commissioners, managerial ownership, audit committee and capital structure affect earnings management. Partially, the board of directors has a negative effect on earnings management.

Keywords : Institutional Ownership, Board of Directors, Board of Commissioners, Managerial Ownership, Audit Committee, Capital Structure and Earnings Management