ABSTRAKSI

RIA ANGRAINI, *Pengaruh Good Corporate Governance dan Leverage Terhadap Manajemen Laba di Industi Property dan Real Estate di BEI Periode 2011-2013* (Pembimbing Bapak Adrie Putra).

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh good corporate governance dan leverage terhadap manajemen laba, *good corporate governance* terhadap manajemen laba dan pengaruh *leverage* terhadap manajemen laba.

Pada penelitian ini terdapat satu variabel dependen dan dua variabel independen. Variabel dependen pada penelitian ini yaitu Manajemen laba. Pengukuran Manajemen laba menggunakan *Modified Jones* karena memiliki kemampuan estimasi terbaik dari estimasi aktivitas manajemen laba dengan kesalahan standar minimum dan standar deviasi. Variabel independen dalam penelitian ini adalah *Good Corporate Governance* dan *Leverage*. Variabel *Good Corporate Governance* diukur menggunakan indeks pengungkapan *IPCG*, dan Variabel *Leverage* diukur dengan menggunakan *Total Debt to Asset Ratio*. Sampel yang digunakan dalam penelitian ini berjumlah 25 perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia pada periode 2011-2013. Metode analisis yang digunakan adalah regresi linier berganda. Teknik sampling alam penelitian ini menggunakan purposive sampling.

Hasil penelitian ini menunjukan bahwa *good corporate governance* berpengaruh negative tidak signifikan terhadap manajemen laba, dan *leverage* berpengaruh positif signifikan terhadap manajemen laba.

Kata kunci : *Good Corporate Governance, Leverage, Manajemen Laba*

ABSTRACT

RIA ANGRAINI, Effect of Good Corporate Governance and Leverage to Earning Management in Industry Property and Real Estate in IDX Period 2011-2013 (led by Mr. Adrie Putra).

The objectives of this research is to determine how much influence good corporate governance and leverage to earnings management, good corporate governance to earnings management and the leverage effect to earnings management.

In this research there is one dependent variable and two independent variables. The dependent variable in this research is earnings management. Measurement of Earnings management using the Modified Jones because it has the best ability estimate of the activity estimated earnings management with a minimum standard error and standard deviation. The independent variable in this research is of good corporate governance and Leverage. Good Corporate Governance Variables measured by using disclosure index IPCG, and Variable Leverage is measured by using the Total Debt to Asset Ratio. The sample used in this research are 25 companies in Property and Real Estate listed in Indonesia Stock Exchange in 2011-2013. Analysis method used is multiple linear regression. Sampling techniques in this research using purposive sampling.

The result of this research showed that good corporate governance effect is negative not significant on earnings management, and leverage effect positive significant on earnings management.

Keywords : *Good Corporate Governance, Leverage, Earnings Management*