

ABSTRAK

LARASATI EKA HUDIYANTI. *Pengaruh Good Corporate Governance, Struktur Modal dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Perusahaan Property and Real Estate Yang Terdaftar di Bursa Efek Indonesia Periode (BEI) 2012-2014.* (dibimbing oleh Adrie Putra SE, MM).

Penelitian ini bertujuan untuk menguji *good corporate governance*, struktur modal dan ukuran perusahaan, terhadap manajemen laba pada perusahaan *property and real estate* yang terdaftar di bursa efek indonesia. Penelitian ini menggunakan metode kausalitas. Sampel dalam penelitian ini diambil dari perusahaan *property and real estate* yang terdaftar di BEI (Bursa Efek Indonesia) dalam periode 2012-2014. Jumlah sampel yang digunakan sebanyak 120 perusahaan yang diambil melalui purposive sampling. Metode analisis dari penelitian ini menggunakan regresi berganda.

Hasil penelitian ini menunjukkan bahwa *good corporate governance* berpengaruh negatif terhadap manajemen laba, sedangkan struktur modal dan ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci : Good corporate governance, Struktur modal, Ukuran Perusahaan dan Manajemen Laba.

ABSTRACT

LARASATI EKA HUDIYANTI. Effect of Good Corporate Governance, Capital Structure and Firm Size to Earnings Management in Industry Subsector Property and Real Estate Listed on the Indonesia Stock Exchange on the Period 2012-2014 (led by Adrie Putra SE, MM).

This study aimed to examine good corporate governance, capital structure, and firm size, to earnings management in the property and real estate company listed in Indonesia Stock Exchange (IDX). This research was shaped causality. Samples were taken from the property and real estate company listed in Indonesia Stock Exchange (IDX) in the period of 2012-2014. The amount used as a sample is 120 company was taken with purposive sampling. The method of analysis in this study using multiple regression.

The results of this research showed that good corporate governance have a negative effect to earning management, but capital structure and firm size have not a significant effect to earning management.

Keyword : Good Corporate Governance, Capital Structure, and Firm Size, and Earnings Management