

## ABSTRAK

DEVI SETIYARINI. *Pengaruh Struktur Good Corporate Governance, Leverage dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Perusahaan Perbankan Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2010-2014* (dibimbing oleh Dr. MF. Arrozi Adhikara, SE, M.SI, Akt, CA).

Penelitian ini bertujuan untuk menguji pengaruh dari struktur *good corporate governance*, *leverage* dan ukuran perusahaan terhadap manajemen laba. *Good corporate governance* diukur menggunakan mekanisme *good corporate governance* (kepemilikan institusional, komite audit, dewan direksi, kepemilikan manajerial, komisaris independen), *Leverage* diukur menggunakan *Debt Equity Ratio* dan ukuran perusahaan diukur menggunakan total asset. Manajemen laba sebagai variabel dependen diukur dengan akrual diskresioner. Penelitian ini menggunakan data sekunder yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2014. Sampel yang digunakan sebanyak 27 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda.

Berdasarkan hasil penelitian disimpulkan bahwa *good corporate governance*, *leverage* dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba. Kepemilikan institusional dan ukuran perusahaan berpengaruh positif dan signifikan terhadap manajemen laba. Sementara itu variabel komite audit, dewan direksi, kepemilikan manajerial, komisaris independen tidak berpengaruh signifikan terhadap manajemen laba.

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

## **ABSTRACT**

***DEVI SETIYARINI.*** *Effect of Structure Good Corporate Governance, Leverage, and Firm Size to Earnings Management in Manufacturing Industry Subsector Food and Beverages Listed on the Indonesia Stock Exchange on the Period 2010-2014 (led by Dr. MF. Arrozi Adhikara, SE, M.SI, Akt, CA).*

*This study aimed to examine the effect of the structure good corporate governance, leverage, and company size to earnings management. Good corporate governance is measured using the mechanism of good corporate governance (institutional ownership, audit committee, board of directors, managerial ownership, independent commissioner), Leverage is measured using Debt Equity to Ratio. and the firm size measured using total assets. Earnings management as the dependent variable is measured by discretionary accruals. The research was conducted using secondary data. The sample used 27 companies through purposive sampling method. The analytical method used multiple regression analysis.*

*Based on the results, good corporate governance, leverage and firm size significantly effect to earnings management. Institutional ownership and firm size significant positive effect to earnings management. While variable audit committee, board of directors, managerial ownership, independent commissioner and leverage doesn't have a significant effect to earnings management.*

***Keywords:*** *Good Corporate Governance, Leverage, Firm Size, Earnings Management.*