

ABSTRACT

Name : Choirul Hidayat
Program Study : Economy Accounting
Title : *The Effect of Good Corporate Governance Mechanisms, Auditor's Independency, Audit Quality, Profitability and Leverage on Earnings Management in Manufacturing Companies Listed in Indonesia Stock Exchange in 2011-2015*
Supervisor : Dr. MF. Arrozi Adhikara SE, M.Si., Akt., CA

This research is a causality that aims to analyze the influence of good corporate governance mechanisms, leverage, auditor's independency, audit quality, and profitability to earnings management.

Population in this research are manufacturing companies listed in Indonesia Stock Exchange (BEI) 2011-2015. The sampling method used is purposive sampling method. After the selection is based on purposive sampling method, there are 60 manufacturing companies that meet the criteria required by the sample during the observation period of 5 years. Testing the hypothesis in this study using multiple linear regression analysis using the statistical application that is Statistical Package for Social Sciences (SPSS) version 20 as test equipment. The analytical methods used include descriptive statistical test, classical assumption (multicoloniarity test, autocorrelation test, heteroscedasticity test, normality test), and hypothesis testing.

Based on the results of ANOVA, variable good corporate governance, leverage, auditor's independency, audit quality, and profitability simultaneously or jointly effect on earnings management variables. And the partial results of the study showed that the good corporate governance mechanisms influence earnings management. While the leverage, auditor's independency, audit quality, and profitability proved no significant effect on earnings management.

Keyword: Good Corporate Governance Mechanisms, Leverage, Auditor's Independency, Audit Quality, Profitability, Earnings Management.

ABSTRAK

Nama : Choirul Hidayat
Program Studi : Ekonomi Akuntansi
Judul : Pengaruh Mekanisme *Good Corporate Governance*, Independensi Auditor, Kualitas Audit, Profitabilitas dan Leverage Terhadap Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015
Pembimbing : Dr. MF. Arrozi Adhikara SE, M.Si., Akt., CA

Penelitian ini merupakan penelitian kausalitas yang bertujuan untuk menganalisis pengaruh mekanisme *good corporate governance*, *leverage*, independensi auditor, kualitas audit, dan profitabilitas terhadap manajemen laba.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2015. Metode penentuan sampel yang digunakan adalah metode purposive sampling. Setelah dilakukan seleksi berdasarkan metode purposive sampling, terdapat 60 perusahaan manufaktur yang memenuhi kriteria-kriteria sampel yang dibutuhkan dengan periode pengamatan selama 5 tahun. Pengujian hipotesis dalam penelitian ini menggunakan metode analisis regresi linear berganda dengan menggunakan aplikasi statistik *Statistical Package for Social Sciences* (SPSS) versi 20 sebagai alat uji. Metode analisis yang digunakan antara lain uji statistik deskriptif, uji asumsi klasik (uji multikolinieritas, uji autokorelasi, uji heteroskedastisitas, uji normalitas), dan uji hipotesis.

Berdasarkan hasil uji ANOVA, variabel *good corporate governance*, *leverage*, independensi auditor, kualitas audit dan profitabilitas secara simultan atau bersama-sama berpengaruh terhadap variabel manajemen laba. Dan secara parsial hasil penelitian menunjukkan bahwa *good corporate governance* berpengaruh signifikan terhadap manajemen laba. Sedangkan *leverage*, independensi auditor, kualitas audit dan profitabilitas terbukti tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci: Mekanisme Good Corporate Governance, Leverage, Independensi Auditor, Kualitas Audit, Profitabilitas, Manajemen Laba.