

## ABSTRAK

**Retno Dwi Anggraini.** Pengaruh *Good Corporate Governance* Dan *Earnings Management* Terhadap Nilai Perusahaan Pada Industri *Property* Dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Pada Periode 2010 – 2011 (dibimbing oleh Adrie Putra, SE, MM).

Penelitian ini secara umum bertujuan untuk mengetahui apakah *good corporate governance* dan *earnings management* mempunyai pengaruh secara parsial dengan nilai perusahaan dan apakah *good corporate governance* dan *earnings management* mempunyai pengaruh secara simultan dengan nilai perusahaan.

Pengumpulan data dengan menggunakan metode *purposive sampling*, dimana penentuan sampel sesuai dengan kriteria yang ditentukan sebanyak 74 dari 37 industri *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2010 sampai 2011. Uji statistik yang digunakan adalah uji asumsi klasik, uji regresi linier berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel independent (*good corporate governance*) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) dan variabel independent (*earnings management*) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) secara parsial serta variabel independent (*good corporate governance* dan *earnings management*) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) secara simultan. Dan dalam model analisis uji asumsi klasik yaitu menghasilkan kesimpulan tidak ada korelasi negatif dengan keputusan *no decision* dan tidak terdapat heterokedastisitas.

Kata kunci : *Good Corporate Governance*, *Earnings Management* dan Nilai Perusahaan

## **ABSTRACT**

Retno Dwi Anggraini. *Effect of Good Corporate Governance and Earnings Management Against Corporate Value On Property And Real Estate Industries Registered In Indonesia Stock Exchange In the period 2010 - 2011 (guided by Adrie Son, SE, MM).*

*This study generally aims to determine whether good corporate governance and earnings management partially influence the value of the company and whether good corporate governance and earnings management simultaneously influence the value of the company.*

*Data collection using purposive sampling method, where the sample determination in accordance with the criteria specified by 74 of the 37 industrial property and real estate are listed in the Indonesia Stock Exchange from 2010 to 2011. The statistical test used was the classical assumption, multiple linear regression, and hypothesis testing.*

*Results of this study indicate that the independent variable (good corporate governance) had no significant effect on the dependent variable (firm value) and the independent variable (earnings management) have a significant effect on the dependent variable (firm value) as well as partially independent variable (good corporate governance and earnings management) had no significant effect on the dependent variable (firm value) simultaneously. And the assumptions of classical test analysis model which lead to the conclusion there is no negative correlation with the decision and there is no decision heterocedastity.*

*Keywords: Good Corporate Governance, Earnings Management and Value Of The Company*