

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance*, profitabilitas, ukuran perusahaan, dan *leverage* terhadap manajemen laba. Berdasarkan metode *purposive sampling* diperoleh sampel sebanyak 14 perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia selama periode 2013-2017. Metode analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian menunjukkan bahwa kepemilikan institusional berpengaruh negatif terhadap manajemen laba, artinya tingkat kepemilikan institusional yang besar dapat mencegah tindakan manajemen laba. Kepemilikan manajerial berpengaruh negatif terhadap manajemen laba, artinya kepemilikan manajerial yang besar dapat mempengaruhi tindakan manajemen laba. Dewan komisaris independen tidak berpengaruh negatif terhadap manajemen laba, artinya proporsi dewan komisaris independen tidak dapat meminimalisasi praktik manajemen laba. Dewan direksi tidak berpengaruh positif terhadap manajemen laba, artinya jumlah dewan direksi yang besar tidak dapat memonitor tindakan manajemen laba. Komite audit tidak berpengaruh negatif terhadap manajemen laba, artinya jumlah komite audit tidak dapat meminimalkan praktik manajemen laba. Profitabilitas berpengaruh positif terhadap manajemen laba, artinya tingkat profitabilitas yang tinggi mengakibatkan manajemen laba meningkat. Ukuran perusahaan berpengaruh negatif terhadap manajemen laba, artinya ukuran perusahaan yang besar dapat meminimalisir tindakan manajemen. *Leverage* berpengaruh positif terhadap manajemen laba, artinya tingkat *leverage* yang tinggi mengakibatkan manajemen laba meningkat.

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

## **ABSTRACT**

*This research aimed to examine the effect of corporate governance, profitability, firm size, and leverage on the asset management. While, the population was goods manufacturing companies which were listed on Indonesia Stock Exchange 2013-2017. Moreover, the data collection technique used purposive sampling, in which there were 14 companies as sample. In addition, the data analysis technique used multiple linier regression.*

*The research result concluded institusional ownership had negative effect on the asset management. It meant, a higher institusional ownership could prevent the asset management action. Likewise, managerial ownership had negative effect on the asset management. In other words, a higher managerial ownership could affect the asset management action. On the other hand, independent commissioner board did not have negative effect on the asset management. It meant, how big independent commissioner board roles could not minimalize the asset management practice. While, the board council did not have positive effect on the asset management. In other words, a large number of board council could not monitor the asset management action. Similar to commissioner board, the audit committee did not have negative effect on the asset management. It meant, the amount of audit committee could not minimalize the asset management practice. On the other hand, profitability had positive effect on the asset management. In other words, a high level of profitability increased the asset management. Moreover, the firm size had negative effect on the asset management. In other words, a bigger firm size could minimalize the management action. In addition, the leverage had positive effect on the asset management. It meant, a higher level of leverage increased the asset management.*

**Keywords:** *Corporate Governance, Profitability, Leverage, Asset Management*