

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh struktur kepemilikan dan kinerja keuangan yang diukur dengan kepemilikan manajerial (KM), kepemilikan institusional (KI), profitabilitas (ROA), *leverage* (DER), ukuran perusahaan (Size) terhadap manajemen laba (DA). Penelitian ini dilakukan pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2016.

Jenis penelitian ini adalah penelitian kuantitatif, Metode pengumpulan data yang digunakan dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan kriteria-kriteria tertentu terhadap item-item dalam laporan tahunan perusahaan dan ringkasan kinerja perusahaan sesuai dengan kebutuhan data yang dibutuhkan dalam penelitian. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 23 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017 sehingga diperoleh 69 data pengamatan. Namun karena data tidak normal maka terdapat data *outlier* sebanyak 3 data pengamatan yang harus buang sehingga diperoleh 66 data pengamatan.

Hasil penelitian menunjukkan bahwa variabel kepemilikan manajerial (KM) berpengaruh negatif terhadap manajemen laba, kepemilikan institusional (KI) tidak berpengaruh terhadap manajemen laba, profitabilitas (ROA) berpengaruh positif terhadap manajemen laba, *leverage* (DER) tidak berpengaruh terhadap manajemen laba, ukuran perusahaan (*Size*) tidak berpengaruh terhadap manajemen laba.

Kata Kunci : Manajemen laba, struktur kepemilikan, kinerja keuangan.

ABSTRACT

This research aimed to examine the effect of ownership structure and financial performance which was measured by managerial ownership (KM), institutional ownership (KI), profitability (ROA), leverage (DER) and firm size (Size) on the earnings management (DA). The population was companies which listen on Indonesia Stock Exchange (IDX) 2015-2016.

The research was quantitative. While, the data collection technique used purposive sampling, in which the sample was taken based on criteria given. In line with, the data was in the form of annual financial statement and summary of company performance in accordance with the data requirements. Moreover, there were 23 manufacturing companies which were listen on Indonesia Stock Exchange (IDX) 2015-2017 as sample with 69 observational data. However, because there were some data which not normal, there were three outlier data that had to be disposed. As consequence, there were 66 observational data which obtained.

The research result conclude managerial ownership had negative effect on the earning management. On the other had, profitability (ROA) had positive effect on the earning management. Furthermore, institutional ownership (KI), leverage (DER), and firm size (Size) did not affect the earning management.

Keywords : Earning Management, Ownership Structure, Financial Performance