

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance*, kebijakan dividen dan profitabilitas terhadap manajemen laba melalui laporan keuangan dan *annual report* yang telah disusun oleh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016. Sampel penelitian ini diambil dengan menggunakan metode *purposive sampling* dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 30 perusahaan manufaktur dengan keseluruhan 150 *firms years*. Metode analisis yang digunakan adalah analisis regresi linier berganda, uji asumsi klasik, koefisien determinasi (R^2), uji kelayakan model (*goodness of fit*) dan hipotesis (*t-test*) dengan menggunakan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*) 20.

Hasil penelitian ini menunjukkan bahwa variabel *good corporate governance* berpengaruh negatif dan signifikan terhadap manajemen laba, variabel kebijakan dividen berpengaruh positif dan signifikan terhadap manajemen laba dan variabel profitabilitas tidak berpengaruh terhadap manajemen laba.

Kata kunci: *good corporate governance*, kebijakan dividen, profitabilitas dan manajemen laba.

ABSTRACT

This research aimed to test the influence of good corporate governance mechanism, dividend policy and profitability to the profit management through the financial report and annual report that had arranged by the manufacture company that listed in Indonesia Stock Exchange.

The population in this research was a manufacture company that listed in Indonesia Stock Exchange during 2012-2016 period. This research sample was taken by using purposive sampling method and based on the criteria that been determined so got the sample as many as 30 manufacture companies with overall 150 firms year. Moreover, the analysis method applied multiple linear regression analysis, classic test assumption, determination coefficient (R^2), model feasibility test (goodness of fit) and hypothesis (t-test) with using the help of SPSS application (Statistical Product and Service Solutions) 20.

The results of this research showed that the good corporate governance variable had negative influence and significant to the profit management; and dividend policy variable had positive and significant influences to the profit management. Last, profitability variable had no influence to the profit management.

Keywords: Good corporate governance, dividend policy, profitability and earnings management.