

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kecakapan manajerial dan *good corporate governance* terhadap manajemen laba dan pengaruh *good corporate governance* sebagai pemoderasi kecakapan manajerial terhadap manajemen laba. Dalam penelitian ini, manajemen laba diukur dengan *abnormal production*, *abnormal discretionary accrual*, dan *abnormal cash flow*, kecakapan manajerial diukur dengan *data envelopment analysis*, dan *good corporate governance* diukur dengan menghitung skor GCG. Populasi penelitian merupakan perusahaan manufaktur yang terdaftar di BEI dari tahun 2013 sampai dengan 2016. Dalam penelitian ini ditetapkan teknik pengambilan sample menggunakan metode *purposive sampling* dan diperoleh 360 sampel perusahaan selama 4 tahun.

Hasil penelitian menunjukkan bahwa kecakapan manajerial berpengaruh positif terhadap manajemen laba, GCG berpengaruh negatif terhadap manajemen laba dan GCG memperlemah pengaruh kecakapan manajerial terhadap manajemen laba. Hasil tersebut menunjukkan bahwa implementasi mekanisme GCG telah berjalan dengan baik.

Kata kunci : *Abnormal Production, Abnormal Discretionary Accrual, Abnormal Cash Flow, Data Envelopment Analysis, Good Corporate Governance.*

ABSTRACT

The research aimed to test the influence of managerial ability and good corporate governance to earning management and influence of good corporate governance as the moderate correlation of managerial ability to the earning management. In this research the earning management is measured by using abnormal production, abnormal discretionary accrual, and abnormal cash flow, managerial ability is measured by using data envelopment analysis, and good corporate governance is measured by using good corporate governance score. The population of this research is manufacturing companies which are listed in Indonesian Stock Exchange in 2013-2016 periods. The sample collection technique has been done by using purposive sampling, and 360 companies sample during 4 years have been obtained.

The result of this research shows that, managerial ability has positive influence to the earning management, good corporate governance has negative influence to the earning management, and good corporate governance as the moderate variable able to weaken the influence of managerial ability to the earning management. This showed that the implementation of GCG in Indonesia has been going well.

Keyword : *Abnormal Production, Abnormal Discretionary Accrual, Abnormal Cash Flow, Data Envelopment Analysis, Good Corporate Governance.*