

INTISARI

Penelitian ini bertujuan untuk menguji. (1) pengaruh proporsi dewan komisaris independen terhadap manajemen laba, (2) pengaruh komite audit terhadap manajemen laba, (3) pengaruh kepemilikan saham manajerial terhadap manajemen laba, (4) pengaruh kepemilikan saham institusional terhadap manajemen laba, (5) pengaruh kualitas audit terhadap manajemen laba, (6) pengaruh rasio leverage terhadap manajemen laba.

Dalam penelitian ini manajemen laba diukur dengan discretionary accrual menggunakan Modified Jones Model. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2014. Dalam penelitian ini teknik pengambilan sampel menggunakan teknik purposive sampling dan diperoleh sebanyak 35 perusahaan selama 4 tahun. Analisis data pada penelitian ini menggunakan teknik analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa: (1) Proporsi dewan komisaris independen tidak berpengaruh terhadap manajemen laba, (2) Komite audit berpengaruh negatif terhadap manajemen laba, (3) Kepemilikan saham manajerial tidak berpengaruh terhadap manajemen laba, (4) Kepemilikan saham institusional tidak berpengaruh terhadap manajemen laba, (5) Kualitas audit berpengaruh negatif terhadap manajemen laba, (6) Leverage tidak berpengaruh terhadap manajemen laba.

Kata Kunci: proporsi dewan komisaris independen, komite audit, kepemilikan saham manajerial, kepemilikan saham institusional, kualitas audit, leverage, manajemen laba

ABSTRACT

This research is meant to examine (1) the influence of the proportion of board of independent commissioners to the earnings management; (2) the influence of audit committee to the earnings management; (3) the influence of managerial stock ownership to the earnings management; (4) the influence of institutional stock ownership to the earnings management; (5) the influence of audit committee to the earnings management; (6) the influence of leverage ratio to the earnings management.

The earnings management is measured by using discretionary accrual and Modified Jones Model. The population is all manufacturing companies which are listed in Indonesia Stock Exchange in 2011-2014 periods. The sample collection technique has been carried out by using purposive sampling technique and 35 companies during 4 years have been selected as samples. The data analysis has been carried out by using multiple linear regressions analysis technique.

The result of the research shows that: (1) the proportion of independent commissioner does not give any influence to the earnings management; (2) the audit committee gives negative influence to the earnings management; (3) managerial stock ownership does not give any influence to the earnings management; (4) institutional stock ownership does not give any influence to the earnings management; (5) audit committee give negative influence to the earnings management; (6) leverage does not give any influence to the earning management.

Keywords: The proportion of independent commissioner, audit committee, managerial stock ownership, institutional stock ownership, audit quality, leverage, and earnings management