

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kualitas audit, komite audit, kepemilikan institusional, ukuran perusahaan, *leverage* terhadap manajemen laba yang dilakukan oleh perusahaan *property and real estate* di Indonesia. Populasi dalam penelitian ini adalah perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2011 sampai 2014. Total sampel penelitian adalah 25 perusahaan *property and real estate* yang ditentukan melalui *purposive sampling*. Metode analisis dari penelitian ini menggunakan teknik analisis regresi berganda. Hasil dari penelitian ini adalah kualitas audit tidak berpengaruh terhadap manajemen laba, artinya perusahaan-perusahaan tidak terlalu memperhatikan KAP yang akan mengaudit perusahaan. Komite audit berpengaruh negatif terhadap manajemen laba, artinya semakin besar komite audit maka dapat memperkecil tindakan praktik manajemen laba. Kepemilikan institusional tidak berpengaruh terhadap manajemen laba, artinya persentase kepemilikan institusional yang kecil tidak dapat berpengaruh terhadap manajemen laba. Ukuran perusahaan berpengaruh positif terhadap manajemen laba, artinya perusahaan besar mempunyai dorongan yang lebih besar melakukan tindakan manajemen laba. *Leverage* tidak berpengaruh terhadap manajemen laba, artinya perusahaan memiliki *leverage* yang aman.

Kata kunci: Kualitas Audit, Komite Audit, Ukuran Perusahaan, *Leverage*, Manajemen Laba

ABSTRACT

The purpose of this research is to test the influence of audit quality, audit committee, institutional ownership, firm size, and leverage to the earnings management which has been done by the property and real estate companies in Indonesia. The population is property and Real Estate Companies which are listed in Indonesia Stock Exchange (IDX) from 2011 to 2014 periods. The samples are 25 property and real estate companies which have been selected by using purposive sampling. The analysis method by using multiple linear regressions analysis technique. The result of this research shows that audit quality does not have any influence to the earnings management, it means that the companies do not pay attention to the Public Accounting Firm which will audit the company. The audit committee has negative influence to the earnings management, it means that audit committee in the company grow it will reduce the earnings management practice. The institutional ownership does not have any influence to the earnings management. Firm size has positive influence to the profit management, it means that large company to do the earnings management practice. Leverage does not have any influence to the earnings management it means that the company has a safe leverage.

Keywords: *audit quality, audit committee, firm size, leverage, earnings management*

