

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme internal *corporate governance*, terhadap manajemen laba dan dampaknya terhadap kinerja keuangan.

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2010 – 2013. Dalam penelitian ini, ditetapkan teknik pengambilan sampel menggunakan *purposive sampling* dan diperoleh sebanyak 40 perusahaan. Penelitian ini menggunakan teknik analisis regresi linier berganda dan analisis regresi linier sederhana dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian ini menunjukkan bahwa: (1) secara bersama-sama *corporate governance* berpengaruh positif terhadap manajemen laba, (2) kepemilikan manajerial tidak berpengaruh terhadap manajemen laba, (3) kepemilikan institusional berpengaruh negatif terhadap manajemen laba, (4) proporsi dewan komisaris independen berpengaruh negatif terhadap manajemen laba, (5) ukuran dewan komisaris berpengaruh negatif terhadap manajemen laba, (6) komite audit berpengaruh negatif terhadap manajemen laba, (7) ukuran perusahaan berpengaruh positif terhadap manajemen laba, (8) *leverage* tidak berpengaruh terhadap manajemen laba, (9) manajemen laba tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: *Corporate Governance*, Manajemen Laba, Kinerja Keuangan.

## ABSTRACT

This research is meant to find out the influence of corporate governance to the earning management and its impact to the financial performance.

The sample of the research is all manufacturing companies which are listed in Indonesia Stock Exchange in 2010-2013 periods. This research has been carried out the sample collection technique by using purposive sampling and 40 companies have been obtained as samples. This research has been done by using multiple linear regressions and simple linear regressions analysis and the SPSS application instrument (Statistical Product and Service Solutions).

The results of the research show that i.e: (1) simultaneously corporate governance has positive influence to the earning management. (2) managerial institution does not have any influence to the earning management, (3) institutional ownership has negative influence to the earning management, (4) the proportion of board of independent commissioner have negative influence to the earning management, (5) board of commissioner size has negative influence to the earning management, (6) audit committee has negative influence to the earning management, (7) firm size has positive influence to the earning management, (8) leverage does not have any influence to the earning management, (9) earning management does not have any influence to the financial performance.

**Keywords:** Corporate governance, earning management, financial performance.

