

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, profitabilitas, dan *leverage* terhadap manajemen laba. *Good corporate governance* diukur dengan ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional, dan kepemilikan manajerial, profitabilitas diukur menggunakan *Return on Asset (ROA)*, *leverage* diukur menggunakan *Debt to Asset Ratio (DAR)*, dan manajemen laba diukur menggunakan *Discretionary accrual*.

Metode yang dilakukan penelitian ini adalah metode kuantitatif. Sampel dalam penelitian ini menggunakan metode *purposive sampling*. Berdasarkan kriteria-kriteria yang telah ditentukan maka diperoleh sampel sebanyak 102 sampel dari 34 perusahaan manufaktur sektor *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018-2020. Namun, data dalam pengamatan ini masih harus dilakukan *outliers*, sehingga total sampel penelitian adalah 65 sampel. Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa variabel *good corporate governance* (ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional, dan kepemilikan manajerial) tidak berpengaruh terhadap manajemen laba pada perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018-2020, sedangkan variabel profitabilitas dan variabel *leverage* berpengaruh positif terhadap manajemen laba pada perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018-2020.

**Kata kunci:** Manajemen Laba, *Good Corporate Governance*, Profitabilitas, *Leverage*

## **ABSTRACT**

*This research aimed to examine the effect of Good Corporate Governance, profitability, and leverage on earning management. Good Corporate Governance (GCG) was measured by audit committee size, proportion of independent commissioner board, institutional and managerial ownership. While profitability was measured by Return On Asset (ROA), leverage was measured by Debt to Assets Ratio (DAR), and earning management was measured by Discretionary Accrual.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 102 samples from 34 Consumer Goods manufacturing companies which were listed on Indonesia Stock Exchange (IDX) 2018-2020. However, there was outlier data; so that the total sample became 65. Furthermore, the data analysis technique used multiple linear regression.*

*The research result concluded that GCG (audit committee board, proportion of independent commissioner board, institutional and managerial ownership) did not affect earning management of Consumer Good manufacturing companies which were listed on IDX 2018-2020. On the other hand, profitability as well as leverage give positive influence to the earning management of Consumer Good manufacturing companies which were listed on IDX 2018-2020.*

**Keywords:** *Earning Management, Good Corporate Governance, Profitability, Leverage*



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