

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas audit dan *corporate governance* terhadap *real earnings management*. Kualitas audit diukur dengan ukuran Kantor Akuntan Publik (KAP), sedangkan *corporate governance* diukur dengan kepemilikan institusional dan kepemilikan manajerial.

Jenis penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purpose sampling* tersebut diperoleh sebanyak 78 sampel dari 26 perusahaan manufaktur sektor industri barang konsumsi. Metode analisis yang digunakan adalah analisis regresi linier berganda untuk menguji pengaruh variabel independen terhadap variabel dependen. Uji kelayakan model dan uji koefisien determinasi dilakukan untuk menguji hipotesis dengan alat bantu aplikasi SPSS (*Statistical Product and Services Solutions*) versi 23.

Hasil dari penelitian ini menunjukkan bahwa kualitas audit tidak berpengaruh terhadap *real earnings management*, sedangkan variabel *corporate governance* dengan proksi kepemilikan institusional dan kepemilikan manajerial juga tidak berpengaruh terhadap *real earnings management*.

Kata Kunci: Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Manajemen Laba Riil.

ABSTRACT

This research is aimed to test the effect of auditing quality and corporate governance to the real earnings management. Auditing quality be measured by size of public accounting firm. While corporate governance can be measured by institutional ownership and magerial ownership.

This research is a quantitative research. Population of this research is the manufacturing companies in consumer goods industry sector that are listed in Indonesian Stock Exchange (IDX) in the period of 2015-2017. The sampling technique uses a purposive sampling method with predetermined criteria. Based on the purpose sampling method, there were 78 samples from 26 manufacturing companies in the consumer goods industry sector. The analytical method used is multiple linear regression analysis to test the effect of independent variables on the dependent variable. Test the feasibility of the model and test the coefficient of determination is done to test the hypothesis with SPSS (Statistical Product and Services Solutions) version 23.

As the results, this research indicated that auditing quality did not affect real earnings management. Then, corporate governance variabeles wiht proxy for institutional ownership and management ownership also had no effect real earnings management.

Keywords: audit quality, institutional ownership, management ownership, real earnings management.