

ABSTAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate governance*, *leverage*, profitabilitas dan ukuran perusahaan terhadap manajemen laba pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2013-2015 . Data penelitian ini berasal dari laporan tahunan (*annual report*) pada perusahaan manufaktur sektor industri barang konsumsi periode 2013-2015 yang terdaftar di Bursa Efek Indonesia. Penentuan sampel dalam penelitian ini menggunakan metode *purposive sampling*, dengan jumlah pengamatan sebanyak 105 sampel penelitian. Teknik analisis yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, dewan direksi, komite audit, *leverage* dan ukuran perusahaan tidak berpengaruh terhadap manajemen laba. Sedangkan untuk profitabilitas berpengaruh terhadap manajemen laba.

Kata Kunci: kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, dewan direksi, komite audit, *leverage*, profitabilitas, ukuran perusahaan dan manajemen laba.

ABSTRACT

This study aimed to determine the effect of corporate governance, leverage, profitability and firm size of the company regarding earnings management in companies manufactures consumer goods industry sector which listed in Indonesia Stock Exchange 2013-2015 period. The research data was derived from the annual report on the company's consumer goods manufacturing industry sectors 2013-2015 period are listed in the Indonesia Stock Exchange. The samples in this study using purposive sampling method, with the number of observations were 105 samples. The analysis technique used is descriptive statistics, classical assumption test, multiple linear regression analysis, and hypothesis testing. The results of this research indicate that institutional ownership, managerial ownership, independent board, board of directors, audit committee, leverage and firm size has no effect on earnings management. Whereas for the profitability effect on earnings management.

Keywords: Institutional ownership, managerial ownership, independent board, board of directors, audit committee, leverage, profitability, firm size and earnings management.