ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* terhadap manajemen laba. *Good corporate governance* diproksikan dengan Kepemilikan Institusional, Dewan Komisaris, Komite Audit dan Kualitas Auditor. Variabel dependen dalam penelitian ini adalah manajemen laba yang diukur dengan *discretionary accrual*. Populasi dalam penelitian ini adalah perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia pada periode 2013-2016. Sampel ditentukan berdasarkan metode *purposive sampling*, sehingga berjumlah 52 perusahaan. Metode analisis data adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa: (1) kepemilikan institusional tidak berpengaruh terhadap manajemen laba, (2) dewan komisaris tidak berpengaruh terhadap manajemen laba, (3) komite audit tidak berpengaruh terhadap manajemen laba, (4) kualitas auditor berpengaruh terhadap manajemen laba.

Kata kunci: Manajemen Laba, Kepemilikan Institusional, Dewan Komisaris, Komite Audit dan Kualitas Auditor

ABSTRACT

This research aims to understand the effect of good corporate governance toward earning management. Good corporate governancein this research are proxied with institutional ownership, commissioner board, audit committee, and auditor quality. Independent variable in this research is earning management as measured by discretionary accrual. The population of this research is food and beverages companies listed on the Indonesia Stock Exchange in the period 2013-2016. Final sample to test the hypothesis was 52 companies by using purposive sampling method. Data is secondary data which was collected from idx.co.id and analyzed by using regression model.

The results show that: (1) Institution ownership has no effect on earning magement, (2) commissioner board has no effect on earning magement, (3) Audit committee has no effect on earning magement, (4)Auditor quality has effect on earning magement.

Keyword: earning magement, institutional ownership, commissioner board, audit committee, and auditor quality.