

## **ABSTRACT**

*This study aims to determine the effect of Board of Independent Commissioners, Independent Audit Committee, Function of Internal Control, Managerial Ownership Structure, and Institutional Ownership Structure To Earning Management. The variables used in this study is a Board of Independent Commissioners, Independent Audit Committee, Function of Internal Control, Managerial Ownership Structure, Institutional Ownership Structure, and Earning Management.*

*This research uses data of 10 plantation companies listed in IDX from 2010 until 2014. The sampling method used in this research is purposive sampling method. Data of Board of Independent Commissioners, Independent Audit Committee, Function of Internal Control, Managerial Ownership Structure, Institutional Ownership Structure, and Earning Management were collected from annual report. Data were tested with the classical assumption and hypothesis testing using regression with SPSS version 22.*

*The results showed that the Board of Independent Commissioners, Function of Internal Control, Managerial Ownership Structure, and Institutional Ownership Structure have no effect on Earning Management, but Independent Audit Committee have effect on Earning Management.*

**Keywords:** *Board of Independent Commissioners, Independent Audit Committee, Function of Internal Control, Managerial Ownership Structure, Institutional Ownership Structure, and Earning Management.*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Dewan Komisaris Independen, Komite Audit Independen, Fungsi Pengendalian Intern, Struktur Kepemilikan Saham Manajerial, dan Struktur Kepemilikan Saham Institusional Terhadap Manajemen Laba. Variabel-variabel yang digunakan dalam penelitian ini adalah dewan komisaris independen, komite audit independen, fungsi pengendalian intern, struktur kepemilikan manajerial, struktur kepemilikan institusional, dan manajemen laba.

Penelitian ini menggunakan 10 data perusahaan perkebunan *go public* yang terdaftar di BEI dari tahun 2010 hingga tahun 2014. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling*. Data dewan komisaris independen, komite audit independen, fungsi pengendalian intern, struktur kepemilikan manajerial, struktur kepemilikan institusional, dan manajemen laba diambil dari *annual report*. Data yang diperoleh diuji dengan uji asumsi klasik dan pengujian hipotesis menggunakan regresi linear berganda dengan program SPSS versi 22.

Hasil penelitian menunjukkan bahwa dewan komisaris independen, fungsi pengendalian intern, struktur kepemilikan saham manajerial, dan struktur kepemilikan saham institusional tidak berpengaruh terhadap manajemen laba, sedangkan komite audit independen berpengaruh terhadap manajemen laba.

**Kata Kunci** : Dewan Komisaris Independen, Komite Audit Independen, Fungsi Pengendalian Intern, Struktur Kepemilikan Saham Manajerial, Struktur Kepemilikan Saham Institusional, dan Manajemen Laba.