

ABSTRAK

Penelitian ini menguji pengaruh *good corporate governance* dan kualitas auditor terhadap manajemen laba. *good corporate governance* dan kualitas auditor sebagai variabel independen dan manajemen laba sebagai variabel dependen. *Good corporate governance* yang digunakan dalam penelitian ini meliputi: dewan komisaris independen, komite audit independen dan kepemilikan manajerial. Manajemen laba diukur dengan *discretionary accruals* menggunakan Modified Jones Model. Populasi pada penelitian ini adalah 36 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Berdasarkan metode *purposive sampling*, sampel yang diperoleh sebanyak 19 perusahaan. Hasil pengujian terhadap 19 sampel perusahaan perbankan yang terdaftar di BEI yang menerbitkan laporan keuangan secara berturut-turut selama kurun waktu tahun 2011-2013 menunjukkan bahwa *good corporate governance* yang digunakan dalam penelitian ini yaitu dewan komisaris independen dan komite audit independen tidak mempunyai pengaruh terhadap manajemen laba. Sedangkan kepemilikan manajerial dan kualitas auditor mempunyai pengaruh terhadap manajemen laba.

Katakunci : *Good corporate governance*, kualitas auditor, dan manajemen laba.

ABSTRACT

This study examined the influence of good corporate governance and audit quality on earnings management. Good corporate governance and quality auditors as independent variables and earnings management as the dependent variable. Good corporate governance used in this study include: independent board, independent audit committees and managerial ownership. Earnings management is measured by discretionary accruals using the Modified Jones Model. The population in this study was 36 banking companies listed in Indonesia Stock Exchange in 2011-2013. Based on purposive sampling method, the sample obtained by 19 companies. The results of tests on 19 samples of banking companies listed on the Stock Exchange which publishes financial statements in a row during the period 2011-2013 shows that good corporate governance used in this study are independent board and independent audit committee has no effect on earnings management . While the managerial ownership and quality auditors have an influence on earnings management.

Keywords: Good corporate governance, quality auditors, and earnings management.