

ABSTRAK

Penelitian ini menguji pengaruh *good corporate governance*, diversifikasi geografis dan leverage terhadap manajemen laba. *good corporate governance*, diversifikasi geografis dan leverage sebagai variabel independen dan manajemen laba sebagai variabel dependen. *Good corporate governance* yang digunakan dalam penelitian ini meliputi: komisaris independen, komite audit independen, kepemilikan manajerial, kepemilikan terkonsentrasi dan kepemilikan institusional. Manajemen laba diukur dengan *discretionary accruals* menggunakan Modified kothari. 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 33 perusahaan. Hasil pengujian terhadap 33 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 komisaris independen, komite audit independen dan leverage mempunyai pengaruh terhadap manajemen laba. Sedangkan kepemilikan manajerial, kepemilikan terkonsentrasi, kepemilikan institusional dan diversifikasi geografis tidak berpengaruh terhadap manajemen laba.

Kata kunci : *Good corporate governance*, Diversifikasi geografis, leverage dan manajemen laba.

ABSTRACT

This study examined the influence of good corporate governance, diversification geografis and leverage on earnings management. Good corporate governance, diversification geografis and leverage 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, concentration ownership, institution ownership. Earnings management is measured by discretionary accruals using the Modified Kothari. 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 33 companies. The results of tests on 33 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 managerial ownership, concentration ownership, institution ownership and diversification geografis has no effect on earnings management. While the independent board, independent audit committee and leverage have an influence on earnings management.

Keywords: Good corporate governance, diversification geografis, leverage, and earnings management.