Pengaruh Good Corporate Governance Terhadap Manajemen Laba

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ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh *good corporate governance* yang tercermin berdasarkan kepemilikan institusional, kepemilikan manajerial, frekuensi pertemuan komite audit dan frekuensi pertemuan dewan komisaris terhadap manajemen laba dengan ukuran perusahaan, *return on asset*, *leverage*, dan umur perusahaan sebagai variabel kontrol. Penelitian ini menggunakan pendekatan kuantitatif dan metode deskriptif. Data penelitian merupakan data sekunder yang dianalisis dengan analisis regresi linier berganda yang ada pada software SPSS versi 25. Sampel penelitian dipilih menggunakan teknik *purposive sampling* dan didapatkan sampel sebanyak 145 observasi atas perusahaan non-perbankan terindeks LQ45 yang terdaftar di Bursa Efek Indonesia selama periode 2015-2019. Berdasarkan hasil penelitian dapat disimpulkan bahwa kepemilikan manajerial berpengaruh signifikan negatif terhadap manajemen laba. Kepemilikan institusional berpengaruh signifikan positif terhadap manajemen laba. Frekuensi pertemuan komite audit dan frekuensi pertemuan dewan komisaris tidak signifikan terhadap manajemen laba. Pada variabel kontrol, *leverage* dan ukuran perusahaan berpengaruh signifikan positif terhadap manajemen laba. *Return on asset* dan umur perusahaan tidak signifikan terhadap manajemen laba.

Kata Kunci: *Good corporate governance,* Manajemen laba, Perusahaan LQ45.

The Effect of Good Corporate Governance on Earnings Management

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ABSTRACT

This study aims to obtain empirical evidence regarding the effect of good corporate governance as reflected by institutional ownership, managerial ownership, frequency of audit committee meetings and frequency of board meetings on earnings management with firm size, return on assets, leverage, and firm age as control variables. This research uses a quantitative approach and descriptive methods. The research data is secondary data that be analysed with multiple linear regression analysis in SPSS version 25 software. The research sample was selected using purposive sampling technique and obtained a sample of 145 observations of non-banking companies indexed LQ45 listed on the Indonesia Stock Exchange during the 2015-2019. Based on the research results, it can be concluded that managerial ownership has a significant negative effect on earnings management. Meanwhile, institutional ownership has a significant positive effect on earnings management; the frequency of audit committee’s meeting and the frequency of board of commissioner’s meeting are not significant to earnings management. The control variable on this research, leverage and firm size have a significant positive effect on earnings management; return on assets and firm age are not significant on earnings management.

Keywords: Good corporate governance, Earnings management, LQ45 Indexs.