

ABSTRAK

Berdasarkan penelitian sebelumnya didapatkan bahwa *Good Corporate* berpengaruh terhadap kinerja perusahaan dan secara konsisten diindikasikan dapat mengurangi praktik manajemen laba. Penelitian ini dilakukan untuk mengetahui *pengaruh Good Corporate Governance* yang terdiri dari proporsi dewan komisaris independen, komite audit, kualitas audit, dan kepemilikan asing terhadap manajemen laba dan kinerja perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2011 sampai dengan 2013.

Penelitian ini menggunakan pendekatan kuantitatif dengan pengujian asumsi klasik, serta analisis klasik yaitu analisis regresi linier berganda. Teknik sampling yang digunakan dengan *sensus* kriteria. Diperoleh jumlah sampel sebanyak 25 perusahaan dari 37 perusahaan yang terdaftar di BEI.

Dari hasil analisis regresi linear pertama menunjukkan bahwa proporsi dewan komisaris independen dan komite audit berpengaruh terhadap manajemen laba, sedangkan kualitas audit dan kepemilikan asing tidak berpengaruh terhadap manajemen laba. Regresi linear kedua menunjukkan bahwa kualitas audit berpengaruh terhadap kinerja perusahaan, sedangkan proporsi dewan komisaris independen, komite audit, dan kualitas audit tidak berpengaruh terhadap kinerja perusahaan.

Kata kunci : *good corporate governance*, manajemen laba, kinerja perusahaan, proporsi dewan komisaris independen, komite audit, kualitas audit, kepemilikan asing.

ABSTRACT

Based on previous research good corporate governance is affected to increased firm performance and also consistently indicated to reduce earnings management practices. This research determine the effect of corporate governance consisting of the proportion of independent board, audit committee, audit quality, foreign ownership, to earnings managements and performance of mining companies listed on the stock exchange of Indonesia periode 2011 to 2013.

This Research uses a quantitative approach to testing classical assumptions and classical analysis of multiple linear regression technique used by census criteria. Total sample of 25 companies from 37 companies listed on the stock exchange Indonesia.

From the result of the first linear regression analysis showed that proportion of independent board and audit committee of management has influence to earning management practices, but audit quality and foreign ownership has no effect on earnings management. The second linear regression showed that the audit quality influence the performance of the company, but the proportion of independent board, audit committee, and foreign ownership does not affect the performance of the company.

Key words : Good corporate governance, earnings management, corporate performance, proportion of independent board, audit committee, audit quality, foreign ownership.