

ABSTRAK

Penelitian ini bertujuan untuk mengetahui adanya pengaruh dari *good corporate governance*, *leverage* dan profitabilitas terhadap praktik manajemen laba pada perusahaan perbankan yang terdaftar di BEI. Mekanisme *corporate governance* dalam penelitian ini diukur dengan variabel kepemilikan institusional, kepemilikan manajerial, jumlah dewan komisaris independen, dan jumlah anggota komite audit. Manajemen laba diproksikan oleh *discretionary accruals* yang dihitung menggunakan metode akrual khusus Beaver dan Engel (1996). Sampel dari penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI tahun 2011-2013. Data dalam penelitian ini adalah data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan perusahaan sampel. Berdasarkan metode target sampel, jumlah sampel yang diperoleh sebanyak 30 data sampel. Metode regresi data panel digunakan untuk menganalisis penelitian ini. Hasil penelitian menunjukkan kepemilikan institusional, leverage dan profitabilitas tidak berpengaruh signifikan terhadap manajemen laba, sedangkan kepemilikan manajerial dan komite audit berpengaruh positif terhadap manajemen laba, serta dewan komisaris independen berpengaruh negatif terhadap manajemen laba.

Kata kunci: Mekanisme *Corporate Governance*, *Leverage*, profitabilitas, Manajemen Laba

ABSTRACT

This study aimed to determine the effect of good corporate governance, leverage, and profitability of the earnings management practices in the banking companies listed in Indonesian Stock Exchange. Corporate governance mechanism in this study was measured by a variable institutional ownership, managerial ownership, the number of independent commissioners, and the number of audit committee members. Earning management was proxied by discretionary accruals that calculated by using the specific accrual of Beaver and Engel (1996) method. Samples from this study were all banking companies listed in Indonesian Stock Exchange in 2011-2013. The data in this study was secondary data obtained from the annual reports and financial statements of the sample companies. Based on the purposive sampling method, number of samples obtained as many as 30 data samples. Panel data regression methods were used to analyze the study. The result showed institutional ownership, leverage and profitability no significant effect on earnings management, while the managerial ownership and audit committee had positive significant effect on earnings management, and board of independent commissioners had negative significant effect on earnings management.

Key words: Corporate Governance Mechanisms, Leverage, Profitability, Earnings Management