

# **MEKANISME *CORPORATE GOVERNANCE INTERNAL* TERHADAP KUALITAS LABA**

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## **ABSTRAKSI**

Penelitian ini dilakukan untuk mengetahui pengaruh mekanisme *corporate governance internal* yang terdiri dari komisaris independen, kepemilikan manajerial, dan kepemilikan institusional terhadap kualitas laba. Komisaris independen dihitung dengan cara membagi jumlah komisaris independen dengan jumlah seluruh dewan komisaris. Kepemilikan manajerial dihitung berdasarkan persentase kepemilikan saham perusahaan oleh dewan komisaris dan dewan direksi. kepemilikan institusional dihitung berdasarkan persentase kepemilikan saham perusahaan oleh pihak institusional. Periode penelitian berlangsung selama lima tahun, yakni tahun 2004-2008 dengan menggunakan sampel penelitian sebanyak 23 perusahaan manufaktur yang terdaftar di BEI. Penelitian menggunakan metode *ordinary least square* untuk menganalisis pengaruh komisaris independen, kepemilikan manajerial, dan kepemilikan institusional terhadap kualitas laba. Hasil penelitian ini menyimpulkan bahwa: (1) Variabel komisaris independen berpengaruh positif tidak signifikan terhadap kualitas laba, (2) Variabel kepemilikan manajerial berpengaruh positif tidak signifikan terhadap kualitas laba, (3) Variabel kepemilikan institusional berpengaruh positif signifikan terhadap kualitas laba.

Kata kunci: mekanisme *corporate governance internal*, komisaris independen, kepemilikan manajerial, kepemilikan institusional, kualitas laba

## **ABSTRACT**

This research was conducted to determine the effect of internal corporate governance mechanism consisting of independent commissioners, managerial ownership and institutional ownership on earnings quality. Independent commissioner is calculated by dividing the number of independent commissioners with the total number of commissioners. Managerial ownership is calculated based on the percentage of stock ownership by the board of commissioners and board of directors. Institutional ownership is calculated based on the percentage of stock ownership by institutional parties. Study period lasted for five years, namely the period 2004-2008 by using the sample of 23 manufacturing companies listed on the BEI. The study uses ordinary least square method to analyze the influence of independent commissioners, managerial ownership and institutional ownership on earnings quality. The results of this study concluded that: (1) variable independent commissioners are not significant positive effect on earnings quality, (2) managerial ownership variables are not significant positive effect on earnings quality, (3) institutional ownership variable is significantly positive effect on earnings quality.

Keywords: internal corporate governance mechanisms, independent commissioners, managerial ownership, institutional ownership, earnings quality

