

ABSTRAK

“Pengaruh Corporate Governance Terhadap Manajemen Laba (Studi pada Perusahaan Manufaktur Di BEI)”

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *Corporate Governance* (meliputi kepemilikan institusional, kepemilikan manajerial dan proporsi dewan komisaris independen yang merupakan proksi dari *corporate governance*) terhadap Manajemen Laba. Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia

Tipe penelitian yang digunakan dalam penelitian ini adalah tipe penelitian penjelasan (*explanatory research*). Penelitian eksplanatori adalah suatu penelitian yang dilakukan dengan maksud menjelaskan (*explanatory* atau *confirmatory*) yaitu memberikan penjelasan kausal atau hubungan antara variabel-variabel penelitian yang disertai dengan langkah pengumpulan, pengolahan, penyajian, dan analisis data melalui pengujian hipotesis. Data diolah menggunakan program *SPSS (Statistical Program For Social Science) for windows release 16* dan pengujian hipotesis dilakukan dengan menggunakan analisis regresi berganda.

Hasil Penelitian ini menunjukkan bahwa kepemilikan institusional berpengaruh secara terhadap manajemen laba, kepemilikan manajerial berpengaruh secara terhadap manajemen laba, proporsi dewan komisaris independen tidak berpengaruh secara terhadap manajemen laba, dan kepemilikan institusional, kepemilikan manajerial, proporsi dewan komisaris independen secara bersama-sama tidak berpengaruh secara terhadap manajemen laba.

Kata kunci : *Corporate Governance*, Kepemilikan Institusional, Kepemilikan Manajerial, Proporsi Dewan Komisaris Independen, Manajemen Laba.

ABSTRACT

“The Influence of Corporate Governance to Earnings Management” (Study in Manufacturing Sector at Indonesia Stock Exchange)

**By
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The objective of this research is to examine the influence of corporate governance (institutional ownership, managerial ownership, presence of independent of director which are determined as the proxy of the corporate governance) to earnings management. This research takes sample from 15 companies in manufacturing sector which are listed at Indonesia Stock Exchange and published in financial report 2005-2007.

The type of this research is explanatory research. Explanatory research is the research that explain the relation among variables researched, including data obtaining, processing, analyzing, and then give some conclusions according to the hypothesis test result and relevant theories. Data processing used SPSS (Statistical Program For Social Science) for windows release 16 and hypothesis test used multiple regression analysis.

The results of this study show that institutional ownership had positive significant influence to earnings management, managerial ownership had positive significant influence to earnings management, presence of independent of director had not significant influence to earnings management, and simultaneously of institutional ownership, managerial ownership, presence of independent of director had not significant influence to earnings management,

Keywords : *Corporate Governance, Institutional Ownership, Managerial Ownership, Presence of Independent of Director, Earnings Management.*