

ABSTRACT

***THE ANALYSIS OF MECHANISM IMPLEMENTATION INFLUENCE OF
GOOD CORPORATE GOVERNANCE ON EARNING QUALITY (EMPIRICAL
STUDY OF MANUFACTURING COMPANY LISTED AT INDONESIA
STOCK EXCHANGE 2010-2014)***

By

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This research was purposed for proving the influence of the good corporate governance represented by institutional ownership, management ownership, independent commissioner board and audit committee to company earning quality listed at Indonesia stock exchange 2010-2014

The sample in the study where chosen by Purposive Judgement Sampling, so there were 53 companies with 265 samples. The current study provides further evidences connecting variables such as institutional ownership, independent commissioner board and audit committee which have positive significant relation to earning quality. However management ownership have insignificant influence to earning quality.

Keywords : Good Corporate Governance, earning quality, institutional ownership, management ownership, independent commissioner board and audit committee

ABSTRAK

ANALISIS PENGARUH PENERAPAN MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP KUALITAS LABA (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2010-2014)

Oleh

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Penelitian ini bertujuan untuk menguji hubungan *Good Corporate Governance* yang pada penelitian ini diwakili oleh variabel kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen dan komite audit terhadap kualitas laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2014.

Sampel dalam penelitian ini dipilih menggunakan teknik *Purposive Judgement Sampling* yang menghasilkan sampel sebanyak 53 perusahaan dengan 265 sampel. Hasil pengujian membuktikan bahwa variabel kepemilikan institusional, dewan komisaris independen dan komite audit berpengaruh positif secara signifikan terhadap kualitas laba perusahaan, sedangkan kepemilikan manajerial tidak berpengaruh terhadap kualitas laba perusahaan.

Kata Kunci : *Good Corporate Governance*, Kualitas Laba, Kepemilikan Institusiopnal, Kepemilikan Manajerial, Dewan Komisaris Independen Dan Komite Audit