

ABSTRACT

THE INFLUENCE OF CORPORATE GOVERNANCE ON THE EARNINGS MANAGEMENT ACCRUALS AND REAL (Study Empiris in Manufaaktur Companies Listed in Indonesia Stock Exchange)

By

Uum Riyana

The aim of this research is to examine the influence of coeporate governance which is are categorized into independent commissioners, institutional ownership, managerial ownership, and audit committees on the earnings management accruals and real practices in manufaktur companies listed in Indonesia stock exchange from 2011-2012.

Selected using purposive sampling method. This study takes sample from 112 sample from Y1 and 96 sample from Y2. The method of analysis of this research used multi regression method.

Results of the study indicated that simultaneously of corporate governance had significant influence to earnings management accrual and real. Proportions independent commissioners had influence negative and not significant to earnings management accrual. Institutional ownership had influence negative and not significant to earnings management accrual. Managerial ownership had influence positive and not significant influence to earnings management accrual. Proportions Audit committees eksternal had influence positive and not significant influence to earnings management accrual. Proportions independent commissioners had influence negative and not significant to earnings management real. Institutional ownership had influence negative and not significant to earnings management real. Managerial ownership had influence positive and not significant to earnings management real. proportions audit committees eksternal had influence negative and significant to earnings management real.

Keywords: Corporate Governance, Earnings Management Accrual and Real.