

## **ABSTRACT**

### **THE INFLUENCE OF *GOOD CORPORATE GOVERNANCE* AND BONUS COMPENSATION TO EARNING MANAGEMENT ON MANUFACTURING COMPANIES WHICH ARE LISTED IN BEI**

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This study aimed to test and get evidences about influence of Good Corporate Governance and bonus compensation on earning management in the manufacturing companies which are listed in Indonesia Stock Exchange. Indicator of Good corporate governance here are managerial owning, proporsion of independence commissioners, auditor reputation and bonus Compensation. Population on this study are 102 manufacturing companies which is listed in Indonesian Stock Exchange in 2012-2016. Based on criteria of researcher made, the researcher samples became 14 companies. The result of this study shows that managerial owning has positive significant on earning management, proporsion of independence commissioners has no significant influence on earning management, auditor reputation has no significant influence on earning management, and bonus compensation has negative significant on earning management.

Keywords : earning management, managerial owning, proporsion of independence commissioners, auditor reputation, bonus compensation.

## **ABSTRAK**

### **PENGARUH *GOOD CORPORATE GOVERNANCE* DAN KOMPENSASI BONUS TERHADAP MANAJEMEN LABA TERHADAP PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BEI**

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Tujuan penelitian ini adalah untuk menguji apakah good corporate governance dan kompensasi bonus berpengaruh terhadap manajemen laba. Indikator good corporate governance terdiri dari: kepemilikan manajerial, proporsi dewan komisaris independen dan reputasi auditor. Populasi dalam penelitian ini adalah perusahaan – perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2012 – 2016 yang berjumlah 102 perusahaan. berdasarkan kriteria yang telah ditetapkan, maka hanya 14 perusahaan saja yang terpilih menjadi sampel. Hasil studi ini menunjukkan bahwa (1) kepemilikan manajerial memberikan pengaruh positif signifikan terhadap manajemen laba, (2) proporsi dewan komisaris independen memberikan pengaruh tidak signifikan terhadap manajemen laba, (3) Reputasi auditor memberikan pengaruh tidak signifikan terhadap manajemen laba, dan (4) Kompensasi bonus memberikan pengaruh negatif signifikan terhadap manajemen laba.

Kata kunci : Manajemen Laba, Kepemilikan manajerial, proporsi dewan komisaris independen, reputasi auditor, dan kompensasi bonus.