

## ABSTRAK

### PENGARUH *GOOD CORPORATE GOVERNANCE* DAN STRUKTUR KEPEMILIKAN TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)

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Tujuan penelitian ini adalah untuk menguji pengaruh *good corporate governance* yang diwakili oleh proporsi komisaris independen dan keberadaan komite audit dan struktur kepemilikan diwakili oleh kepemilikan manajerial dan kepemilikan institusional terhadap manajemen laba .

Metode *purposive sampling* digunakan untuk mengumpulkan 25 sampel perusahaan manufaktur yang terdapat di BEI. Metode analisis yang digunakan dalam penelitian ini menggunakan analisis regresi linier berganda. Uji asumsi klasik yang digunakan adalah uji normalitas diukur dengan menggunakan *kolmogorov-smirnov*, uji multikolinearitas diukur dengan menggunakan *Variance Inflation factor* (VIF), uji autokorelasi menggunakan *Durbin-Watson* dan uji heterokedastisitas menggunakan *Scatterplot*. Untuk menguji hipotesis digunakan uji F dan uji t.

Hasil dari pengujian menunjukkan bahwa (1) secara simultan, proporsi komisaris independen, keberadaan komite audit, kepemilikan manajerial dan kepemilikan institusional secara bersama-sama berpengaruh terhadap manajemen laba, (2) secara parsial, proporsi komisaris independen dan kepemilikan institusional berpengaruh terhadap manajemen laba, sedangkan keberadaan komite audit dan kepemilikan manajerial tidak berpengaruh terhadap manajemen laba,. Nilai *ajusted R square* 0,252 yang berarti bahwa 25,2% variabel manajemen laba dapat dijelaskan oleh variabel proporsi komisaris independen, keberadaan komite audit, kepemilikan manajerial dan kepemilikan institusional, sisanya sebesar 74,8% dijelaskan oleh faktor lain di luar model regresi.

## ABSTRACT

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE AND OWNERSHIP  
STRUCTURE on EARNINGS MANAGEMENT  
An Empirical Study at Manufacturing Companies Registrated in Indonesia  
Stock Exchange

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The objectives of this research was to examine the influence of *good corporate governance* represented by the proportion of the independence commissioner and the presence of an audit committee and ownership structure represented by managerial ownership and institutional ownership on earning management.

The purposive sampling method was used to collect 25 companies sample in the manufacturing sector at the Indonesia Stock Exchange. The method of analysis of this research used multiple regression. Classical assumptions tests was done, those were normality test with *one-sample kolmogorov-smirnov* test, multicollinearity test with VIF test, autocorrelation test with *Durbin-Watson* test and heteroscedasticity test with *scatterplot* test. The hypotesis tested by F-test and t-test.

The result of this study showed that (1) simultaneously, the proportion of the independence commissioner, the presence of an audit committee, managerial ownership and institutional ownership influenced earnings management (2) by partial test, the proportion of the independence commissioner and institutional ownership had significant influence on earnings management, the presence of an audit committee and managerial ownership had not significance influence on earnings management. The adjusted R square value was 0,252 meaning that 25,2% of dependent variable earnings management variation could be explained by the proportion of the independence commissioner, the presence of an audit committee, managerial ownership and institutional ownership then the rest 74,8% was explained by other factors beyond the regression model.