

ABSTRAK

ANALISIS PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE*  
DAN PROFITABILITAS TERHADAP MANAJEMEN LABA  
(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia  
tahun 2009-2010)

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Tujuan penelitian ini adalah untuk menguji pengaruh penerapan *good corporate governance* yang diwakili oleh kepemilikan manajerial, komisaris independen, komite audit dan juga CEO duality dan profitabilitas diwakili oleh ROA terhadap manajemen laba.

Penelitian ini merupakan jenis penelitian empiris. Pengambilan sampel menggunakan metode *purposive sampling*, dengan sampel 74 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2009 s/d 2010. 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 multikoloniaritas 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 kepemilikan manajerial, komisaris independen, komite audit, CEO duality dan juga ROA secara bersama-sama berpengaruh terhadap manajemen laba, (2) secara parsial, proporsi kepemilikan manajerial, komisaris independen, CEO duality, dan ROA berpengaruh negatif terhadap manajemen laba, dan komite audit berpengaruh positif terhadap manajemen laba.

**Kata kunci:** kepemilikan manajerial, komisaris independen, komite audit, CEO duality, ROA, *good corporate governance*, manajemen laba.

**ABSTRACT**

**AN ANALYSIS OF THE INFLUENCE OF APPLICATION OF GOOD CORPORATE GOVERNANCE AND PROFITABILITY TOWARD EARNINGS MANAGEMENT**

(An Empirical Study of the Manufacturing Corporations Registered in Indonesia Stock Exchange during 2009-2010)

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This research was intended to examine the influence of application of good corporate governance represented by the managerial ownership, the independent commissioner, the audit committee and also CEO duality and profitability represented by ROA toward earnings management.

This research was an empirical study. This research used purposive sampling method. The sample size was 74 manufacturing corporations registered in Indonesia Stock Exchange from 2009 to 2010. The data in this research were analyzed using multiple linear regression. The classical assumption tests used in this research were normality test, multicollinearity test, the autocorrelation test and heteroscedasticity test. The normality test was conducted using one-sample Kolmogorov-Smirnov technique, the multicollinearity test was done using Variance Inflation Factor (VIF) test, the autocorrelation test was conducted using Durbin-Watson technique and scatterplot technique was applied to test the heteroscedasticity. Meanwhile, the hypothesis testing was conducted using F-test and t-test.

The result of this research showed that (1) the proportion of the managerial ownership, the independent commissioner, the audit committee, CEO duality and also ROA simultaneously had influence on the earnings management, (2) partially, the managerial ownership, independent commissioner, CEO duality and ROA had negative influence on the earnings management, and audit committee had positive influence on earnings management.

**Key words:** managerial ownership, independent commissioner, audit committee, CEO duality, ROA, *good corporate governance*, earnings management.