

ABSTRAK

PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA PADA PERUSAHAAN INFRASTRUKTUR, UTILITAS, & TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015- 2018

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Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *good corporate governance* (GCG) seperti kepemilikan manajerial, dewan komisaris independen, kepemilikan institusional, dan komite audit terhadap manajemen laba. Penelitian ini berfokus pada perusahaan infrastruktur, utilitas, & transportasi yang terdaftar di BEI selama tahun 2015-2018, penelitian ini menggunakan data panel dengan jumlah observasi sebesar 72. Penelitian ini menemukan bahwa mekanisme *good corporate governance* berpengaruh positif dan negatif terhadap manajemen laba, yaitu kepemilikan manajerial, kepemilikan institusional, dan komite audit berpengaruh positif signifikan terhadap manajemen laba, sedangkan dewan komisaris independen berpengaruh negatif signifikan terhadap manajemen laba.

Kata Kunci : Kepemilikan manajerial, dewan komisaris independen, kepemilikan institusional, komite audit, manajemen laba, *good corporate governance*

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM ON EARNINGS MANAGEMENT IN INFRASTRUCTURE, UTILITY & TRANSPORTATION COMPANIES REGISTERED IN THE INDONESIA STOCK EXCHANGE IN 2015-2018

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The purpose of this study was to determine the effect of good corporate governance (GCG) mechanisms such as managerial ownership, independent board of commissioners, institutional ownership, and audit committee on earnings management. This study focused on the infrastructure, utility, & transportation companies listed on the IDX in 2015-2018. This study used panel data with the total of 72 observations. This study found out that good corporate governance mechanisms had a positive and negative effect on the earnings management, namely managerial ownership and institutional ownership, and the audit committee had a significant positive effect on the earnings management, while the independent board of commissioners had a significant negative effect on the earnings management.

Keywords: Managerial ownership, independent board of commissioners, institutional ownership, audit committee, earnings management, good corporate governance.