

PENGARUH PROFITABILITAS DAN *GOOD CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA
(Studi Kasus Pada Perusahaan BUMN Yang Terdaftar Di Bursa Efek Indonesia
Periode 2018-2019)

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ABSTRAK

Salah satu faktor yang mempengaruhi manajemen laba adalah profitabilitas dan untuk meminimalisir terjadinya manajemen laba dalam suatu perusahaan adalah dengan menerapkan *good corporate governance*. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan *good corporate governance* terhadap manajemen laba. Profitabilitas diukur dengan *Return On Asset* (ROA) dan *good corporate governance* diukur dengan proporsi dewan komisaris independen, komite audit, kepemilikan institusional dan kepemilikan manajerial sedangkan manajemen laba menggunakan berupa *discretionary accrual*.

Penelitian ini menggunakan metode deskriptif dan verifikatif. Dengan populasi yaitu seluruh perusahaan yang terdaftar di Bursa Efek Indonesia. Pengambilan sampel menggunakan *purposive sampling* sehingga memperoleh sampel sebesar 20 perusahaan Badan Usaha Milik Negara yang terdaftar di Bursa Efek Indonesia periode 2018-2019. Metode analisis dalam penelitian ini adalah analisis regresi linier berganda setelah dilakukan uji asumsi klasik, dengan bantuan *software IBM statistics Ver 23.0*.

Hasil dalam penelitian ini menunjukkan bahwa secara parsial, profitabilitas berpengaruh negatif signifikan terhadap manajemen laba, proporsi dewan komisaris independen berpengaruh positif signifikan terhadap manajemen laba, sedangkan komite audit, kepemilikan institusional, dan kepemilikan manajerial tidak berpengaruh signifikan terhadap manajemen laba. Secara simultan, profitabilitas dan *good corporate governance* berpengaruh positif signifikan terhadap manajemen laba.

Kata Kunci : Profitabilitas, Proporsi Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, dan Manajemen Laba.

**THE EFFECT OF PROFITABILITY AND GOOD CORPORATE
GOVERNANCE ON EARNINGS MANAGEMENT**
*(Case Study of State-Owned Companies Listed on the Indonesia Stock Exchange
for the Period 2018-2019)*

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ABSTRACT

One of the factors that influence earnings management is profitability and to minimize the occurrence of earnings management in a company is to implement good corporate governance. This study aims to determine the effect of profitability and good corporate governance on earnings management. Profitability is measured by Return On Asset (ROA) and good corporate governance is measured by the proportion of independent board of commissioners, audit committee, institutional ownership and managerial ownership, while earnings management uses discretionary accrual proxies.

This research uses descriptive and verification methods. With a population, namely all companies listed on the Indonesia Stock Exchange. Sampling using purposive sampling so as to obtain a sample of 20 state-owned companies listed on the Indonesia Stock Exchange for the period 2018-2019. The method of analysis in this research is multiple linear regression analysis after testing the classical assumptions, with the help of software IBM statistics Ver 23.0.

The results in this study indicate that partially, profitability has a significant negative effect on earnings management, the proportion of independent commissioners has a significant positive effect on earnings management, while the audit committee, institutional ownership, and managerial ownership have no significant effect on earnings management. Simultaneously, profitability and good corporate governance have a significant positive effect on earnings management.

Keywords : Profitability, Proportion of Independent Commissioners, Audit Committee, Institutional Ownership, Managerial Ownership, and Earnings Management.