

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh *good corporate governance*, *leverage* dan profitabilitas terhadap manajemen laba. Dalam penelitian ini *good corporate governance* diwakili oleh mekanisme dewan komisaris, komite audit dan kepemilikan institusional. Penelitian ini memiliki populasi berupa seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Dengan metode *purposive sampling*, jumlah sampel yang diperoleh berjumlah 71 perusahaan dengan periode pengamatan 5 tahun dari 2017-2021.

Metode penelitian yang digunakan adalah analisis regresi linear berganda. Hasil penelitian yang diperoleh yaitu variabel dewan komisaris, komite audit dan kepemilikan institusional tidak memiliki pengaruh signifikan terhadap manajemen laba sedangkan *leverage* dan profitabilitas berpengaruh signifikan terhadap manajemen laba.

Kata Kunci : *good corporate governance*, dewan komisaris, komite audit, kepemilikan institusional, *leverage*, profitabilitas, manajemen laba.

ABSTRACT

The purpose of this research is to examine the effect of good corporate governance, leverage, and profitability on earnings management. In this research, good corporate governance is represented by mechanisms that are board of commissioners, audit committee, and institutional ownership. The populations of this research are all of manufacturer companies that listed on Indonesia Stock Exchange (IDX). With purposive sampling method, total sample acquired is 71 companies with observation period 5 years from 2017 - 2021.

Test method used in this research is multiple linear regression analysis. The research's result that obtained are board of commissioners, audit committee and institutional ownership did not have significant effect on earnings management while leverage and profitability have a significant effect on earnings management.

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