

**PENGARUH GGOD CORPORATE GOVERNANCE TERHADAP
PRAKTIK EARNING MANAGEMENT PADA PERUSAHAAN
KELUARGA**

Dina Carolina

12311323

Fakultas Ekonomi, Universitas Islam Indonesia

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance (GCG) terhadap earning management. Good Corporate Governance (GCG) diprosikan dengan komisaris independen, komite audit, kepemilikan managerial, kepemilikan institutional. Variabel dependen pada penelitian ini adalah earning management yang diukur menggunakan discretionary accrual. Sampel dalam penelitian ini adalah perusahaan keluarga yang terdaftar di BEI (Bursa Efek Indonesia) dalam periode 2014-2017. Teknik analisis data menggunakan analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa komisaris independen, komite audit, dan kepemilikan institutional berpengaruh terhadap earning management, sedangkan kepemilikan managerial tidak berpengaruh terhadap earning management.

Kata Kunci: Corporate governance, perusahaan keluarga, komisaris independen, komite audit, kepemilikan managerial, kepemilikan institutional.

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON EARNING MANAGEMENT IN FAMILY FIRM

By Dina Carolina
12311323

Abstract

This study aimed to examine the effect of Good Corporate Governance (GCG) on earnings management. Good Corporate Governance (GCG) is proxied by independent commissioners, audit committees, managerial ownership, institutional ownership. The dependent variable in this study is earnings management measured using discretionary accruals. The sample in this study is a family company listed on the Indonesia Stock Exchange (IDX) in the 2014-2017 period. Data analysis techniques used multiple linear regression analysis.

The results of this study show that independent commissioners, audit committees, and institutional ownership affect earnings management, while managerial ownership does not affect earnings management.

Keywords: *Corporate governance, family company independent commissioner, audit committee, managerial ownership, institutional ownership.*