

INTISARI

Penelitian ini bertujuan untuk menganalisis mekanisme manajemen laba terhadap *leverage*, *free cash flow*, *earnings power* dan *good corporate governance*. Manajemen laba yang digunakan dalam penelitian ini dihitung dengan *discretionary accruals* model Jones. Mekanisme *corporate governance* yang digunakan antara lain proporsi dewan komisaris independen, komite audit, kualitas audit, kepemilikan manajerial

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2012-2017. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dan sederhana dengan menggunakan SPSS 22.0. Hasil penelitian ini menunjukkan bahwa *leverage*, *free cash flow*, *earnings power* dan komite audit berpengaruh signifikan terhadap manajemen laba, sedangkan proporsi dewan komisaris independen, kualitas audit dan kepemilikan manajerial tidak berpengaruh signifikan terhadap manajemen laba

Kata kunci : *Leverage*, *Free Cash Flow*, *Earnings Power*, *Good Corporate Governance*, Manufaktur, Manajemen Laba

ABSTRACT

This study aims to analyze the mechanism of earnings management against leverage, free cash flow, earnings power and good corporate governance. Earnings management used in this study was calculated by discretionary accruals of the Jones model. The corporate governance mechanisms that are used include the proportion of independent commissioners, audit committees, audit quality, managerial ownership.

The research sample is a manufacturing company listed on the Indonesia Stock Exchange (IDX) for the period 2012-2017. Analysis tool to test hypotheses namely multiple regression analysis and simple using SPSS 22.0. The results of this study indicate that leverage, free cash flow, earnings power and audit committees has significant effect on earnings management, while the proportion of independent commissioners, audit quality and managerial ownership has no significant effect on earnings management

Keywords: Leverage, Free Cash Flow, Power Earnings, Good Corporate Governance, Manufacturing, Profit Management