

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh ukuran dewan komisaris, proporsi dewan komisaris independen, kepemilikan manajerial, dan komite audit terhadap *earning management*. Sampel dalam penelitian ini adalah 11 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) selama 4 tahun berturut-turut yaitu dari tahun 2007-2010 sebagai sampel penelitian berdasarkan metode *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan manufaktur, dan referensi lain yang mendukung penelitian ini. Teknik analisa data menggunakan uji asumsi klasik: uji normalitas, uji multikolinieritas, uji autokorelasi, dan uji heteroskedastisitas. Uji hipotesis dalam penelitian ini menggunakan analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa: proporsi dewan komisaris independen berpengaruh negatif terhadap *earning management*, dan kepemilikan manajerial berpengaruh positif terhadap *earning management*. Ukuran dewan komisaris dan ukuran komite audit tidak berpengaruh terhadap *earning management*. *Leverage* pada perusahaan tidak memberikan motivasi terhadap manajemen untuk melakukan *earning management*.

Kata Kunci: ukuran dewan komisaris, proporsi dewan komisaris independen,

ABSTRACT

This research aims to test the influence of the size of the board of commissioners, the proportion of the board of commissioners independent, possession of managerial, and audit committee against earnings management. A sample in research this is 11 companies listed on the Indonesia stock exchange (ISE Control) for four consecutive years that is out of 2007 to 2010 as a sample of research based on a method of purposive sampling. The data used in research this is data secondary of financial statements manufacturing companies, and other reference that supports this research. Technical data analysis using test assumption frameworks: test normality, test multikolinieritas, test autokorelasi, and test heteroskedastisitas. Test the hypothesis in this research use of multiple regression analysis. The results of this research show that: the proportion of the Board of Commissioners of the independent effect of earnings management negative, and the positive effect of managerial ownership of earnings management. The size of the Board of Commissioners is the size of the audit committee shall have no effect on earnings management. The company provides no leverage on the motivation of the management to do the earnings management.

Keywords: The size of the Board of Commissioners, Board of Commissioners of the independent, the proportion of the ownership of the managerial, the size of the audit committee, leverage, earnings management.