

INTISARI

Penelitian ini bertujuan untuk memperoleh bukti mengenai pengaruh dewan komisaris, komite audit, kualitas audit dan *leverage* terhadap manajemen laba pada perusahaan manufaktur di Indonesia. Objek penelitian ini adalah perusahaan-perusahaan manufaktur Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia. Jumlah perusahaan pada penelitian ini adalah 37 perusahaan selama 5 periode, yaitu 2011-2015 dengan jumlah 151 sampel. Metode pengambilan sampel menggunakan *purposive sampling*. Hipotesis dalam penelitian ini dilakukan pengujian dengan menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa dewan komisaris dan komite audit berpengaruh negatif signifikan terhadap manajemen laba. Sedangkan kualitas audit dan *leverage* tidak berpengaruh terhadap manajemen laba.

Kata kunci: dewan komisaris, komite audit, kualitas audit, leverage, manajemen laba

ABSTRACT

This research purposes to check the effects of board of commissioners, audit committee, audit quality and leverage to earnings management study at Manufacturing Companies in Indonesia. This research used sample of Manufacturing Companies Sector Consumer Goods Industry which Listed In Indonesia Stock Exchange. The number of Manufacturing Companies that were became in this study were 37 companies with 5 years observation, during 2011-2015 and the total sample is 151. Based on purposive sampling method. The hypothesis in this research was tested using double linear regression. Results of this research indicates that board of commissioners and audit committee influence negative significantly on earnings management. Meanwhile audit quality and do not influence significantly on earnings management.

Keywords: board of commissioners, audit committee, audit quality, leverage, earnings management