

PENGARUH UKURAN DEWAN DIREKSI, DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT TERHADAP MANAJEMEN LABA

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran dewan direksi, dewan komisaris independen dan komite audit terhadap manajemen laba. Manajemen laba dihitung dengan *discretionary accruals*.

Populasi dalam penelitian ini adalah perusahaan BUMN selama 2014-2018. Sampel yang diambil melalui teknik *purposive sampling* berjumlah 9 perusahaan. Data yang digunakan merupakan data sekunder yang berasal dari website www.idx.co.id. Metode analisis dalam penelitian ini menggunakan analisis regresi berganda dengan bantuan program SPSS 16.

Hasil penelitian ini menunjukkan bahwa (1) Ukuran dewan direksi tidak berpengaruh signifikan terhadap manajemen laba, (2) Dewan komisaris independen berpengaruh negatif signifikan terhadap manajemen laba (3) Komite audit tidak berpengaruh signifikan terhadap manajemen laba. Hasil penelitian ini juga menunjukkan variabel-variabel dependen berpengaruh signifikan secara simultan dengan nilai R^2 dari penelitian ini adalah sebesar 19%.

Kata Kunci : ukuran dewan direksi, dewan komisaris independen, komite audit, manajemen laba

THE INFLUENCE OF BOARD SIZE, PROPORTION OF INDEPENDENT BOARD, AUDIT COMMITTEE SIZE TO EARNINGS MANAGEMENT

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ABSTRACT

The purpose of this research is to examine the influence of board size, proportion of independent board, audit committee size toward earnings management. Earnings management which is measured by discretionary accruals.

The population in this research is Government companies listed in Indonesia Stock Exchange (IDX) during 2014-2018. Samples were taken through purposive sampling technique as many as 9 companies. Data used in this research is secondary data from Indonesia Stock Exchange website www.idx.co.id. The method of analysis in this research used multiple regression analysis with SPSS 16.

The result of this research show that (1) board size has no influence toward earnings management (2) The proportion of independent board has a negative and significant influence toward earnings management (3) audit committee has no influence toward earnings management. The results of this study also showed the dependent variables significantly influenced simultaneously, while R^2 of this research is 19%.

Keyword : board size, proportion of independent board, audit committee size, earnings management