

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance (GCG)* terhadap praktik *earning management* dan terfokus dalam pembuktian pengaruh *good corporate governance (GCG)* terhadap praktik *earning management* pada perusahaan manufaktur yang tergolong LQ 45 dari tahun 2007 – 2010, dengan menggunakan 25 sampel perusahaan.

Penelitian ini menggunakan analisis regresi berganda dengan uji hipotesis menggunakan Uji F dan t.

Hasil penelitian ini menunjukkan bahwa Tidak ada pengaruh Kepemilikan Institusional terhadap Manajemen laba, Tidak ada Pengaruh Kepemilikan Manajerial terhadap Manajemen laba, Tidak ada pengaruh Proporsi Dewan Komisaris Independen terhadap Manajemen laba, Tidak ada pengaruh Ukuran Dewan Komisaris terhadap Manajemen laba, dan Tidak ada Pengaruh Top Share terhadap Manajemen laba.

Kata kunci : Kepemilikan Institusional, Kepemilikan Manajerial, Proporsi Dewan Komisaris Independen, Ukuran Dewan Komisaris, *Top Share* dan *Earnings Management*

ABSTRACT

This research aims to determine the effect of good corporate governance (GCG) on the practice of earnings management and focused in the proof of the influence of good corporate governance (GCG) on the practice of earnings management on manufacturing companies belonging to LQ 45 of the years 2007 to 2010, using 25 samples of the company.

This research uses regression analysis to test the hypothesis using the F test and t test.

The results of this study indicate that insignificantly of institutional ownership on earnings management, Managerial Ownership No influence of on earnings management, there is insignificantly of proportion to the Management Board of Commissioners profit Independent, insignificantly of size of the Board of Commissioners of earnings management, and insignificantly Top Share Management of earnings.

Keywords: Institutional Ownership, Managerial Ownership, Proportion of Independent Board of Commissioners, Board Size, Top Share and Earnings Management

