

ABSTRAKS

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, dewan komisaris independen, *earning power* dan ukuran perusahaan terhadap manajemen laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Teknik pemilihan sampel menggunakan purposive sampling dan didapatkan sebanyak 33 Perusahaan Pertambangan. Teknik analisis data menggunakan analisis linier berganda.

Berdasarkan hasil uji hipotesis *good corporate governance*, dewan komisaris independen dan *earning power* secara parsial berpengaruh signifikan terhadap manajemen laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Secara parsial ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Secara simultan atau bersama-sama *good corporate governance*, dewan komisaris independen, *earning power* dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016- 2020.

Diharapkan penelitian ini dapat membantu perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia untuk meningkatkan manajemen laba dengan mempertimbangkan faktor-faktor yang berpengaruh signifikan terhadap *good corporate governance*, dewan komisaris independen, *earning power* dan ukuran perusahaan.

Kata Kunci: *Good corporate governance*, dewan komisaris independen, *earning power*, ukuran perusahaan, manajemen laba.

ABSTRACT

This study aims to examine the effect of good corporate governance, independent commissioners, earning power and firm size on earnings management in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. The sample selection technique used purposive sampling and obtained as many as 33 mining companies. The data analysis technique used multiple linear analysis.

Based on the results of good corporate governance hypothesis testing, independent commissioners and earning power partially have a significant effect on earnings management in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. Partially, company size has no significant effect on earnings management in mining companies listed on the Indonesia Stock Exchange in 2016-2020. Simultaneously or together good corporate governance, independent commissioners, earning power and company size have a significant effect on earnings management in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020.

It is hoped that this research can help manufacturing sector companies listed on the Indonesia Stock Exchange to improve earnings management by considering the factors that have a significant effect on good corporate governance, independent commissioners, earning power and company size.

Keywords: Good corporate governance, independent board of commissioners, earning power, firm size, earnings management.