

ABSTRAKSI

INTAN PUTRI KUSUMA WARDANI
ANALISIS PENGARUH CORPORATE GOVERNANCE (KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL DAN KOMITE AUDIT) TERHADAP MANAJEMEN LABA PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2020.

Skripsi Program Studi Akuntansi. 2022

Kata kunci: Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit dan Manajemen Laba

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit dan Manajemen Laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2017-2020. Penelitian ini menggunakan metode kuantitatif dengan jenis data sekunder yang berupa laporan keuangan yang diperoleh dari situs Bursa Efek Indonesia (www.idx.co.id). Teknik pengambilan sampel menggunakan metode *Purposive Sampling* dengan total populasi sebanyak 45 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2017-2020 dan diperoleh sampel sebanyak 22 perusahaan. Teknik analisis data yang digunakan adalah regresi linear berganda dengan bantuan program *Statistical Package For The Sosial Science* (SPSS) 25. Berdasarkan hasil penelitian, Kepemilikan Manajerial tidak berpengaruh terhadap Manajemen Laba, Kepemilikan Institusional tidak berpengaruh terhadap Manajemen Laba, Komite Audit berpengaruh terhadap Manajemen Laba, dan secara simultan Kepemilikan Manajerial, Kepemilikan Institusional, dan Komite Audit berpengaruh terhadap Komite Audit.

ABSTRACTION

INTAN PUTRI KUSUMA WARDANI, 1816220081

**ANLYSIS OF THE INFLUENCE OF CORPORATE GOVERNANCE
(MANAGEMENT OWNERSHIP, INSTITUTIONAL OWNERSHIP AND
AUDIT COMMITTEE) ON PROFIT MANAGEMENT IN BANKING
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR
THE 2017-2020 PERIOD.**

Theses Accounting Study Program. 2022

*Keywords: Management Ownership, Institutional Ownership, Audit Committee
and Profit Management.*

This study aims to determine the effect of Management Ownership, Institutional Ownership, Audit Committee and Profit Management in banking companies listed on the indonesia stock Exchange (IDX) for the 2017-2020 period. This study uses quantitative methods with secondary data in the form of financial reports obtained from the Indonesia Stock Exchange website (www.idx.co.id). The sampling technique used the purposive sampling method with a total population of 45 banking companies listed on the Indonesia Stock Exchange during the 2017-2020 period and obtained a sample of 22 companies. The data analysis technique used is multiple linear regression with the help of the Statistical Package For The Social Science (SPSS) 25 program. Based on the research, managerial Ownership, has an effect on Earnings Management, Institutional Ownership has no effect on Earnings Management, Audit Committee has no effect on Earnings Management, and simultaneously Managerial Ownership, Institutional Ownership, and the Audit Committee have an effect .