ABSTRAKSI

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PENGARUH *CORPORATE GOVERNANCE,* PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR *FOOD & BEVERAGE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2020

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Kata kunci : Kepemilikan Manajerial, Proporsi Dewan Komisaris, Komite Audit, Profitabilitas, Ukuran Perusahaan, Dan Manajemen Laba

(xii + 121 + lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial, proporsi dewan komisaris, komite audit, profitabilitas, dan ukuran perusahaan terhadap manajemen laba pada perusahaan manufaktur *food and beverage* periode 2018-2020.

Populasi penelitian ini sebanyak 26 perusahaan manufaktur *food and beverage* . metode pengambilan sampel yang digunakan adalah metode *purposive sampling,* sehingga diperoleh 13 perusahaan sampel untuk 3 tahun pengamatan. Data penelitian diperoleh dari perusahaan sampel yang diunduh dari *website* Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah analisis statistic deskriptif dan analisis regresi linier berganda.

Hasil penelitian ini secara parsial menunjukkan bahwa profitabilitas berpengaruh secara signifikan terhadap manajemen laba. Sedangkan kepemilikan manajerial, proporsi dewan komisaris, komite audit dan ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba. Secara simultan, kepemilikan manajerial, proporsi dewan komisaris, komite audit, profitabilitas dan ukuran perusahaan berpengaruh secara signifikan terhadap manajemen laba.

ABSTRACT

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THE INFLUENCE OF CORPORATE GOVERNANCE, PROFITABILITY AND COMPANY SIZE ON PROFIT MANAGEMENT IN FOOD & BEVERAGE MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2018-2020 PERIOD

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Keywords: Managerial Ownership, Proportion of the Board of Commissioners, Audit Committee, Profitability, Company Size, And Earnings Management.

(xii + 121 + attachment)

This study aims to determine the effect of managerial ownership, the proportion of the board of commissioners, the audit committee, profitability, and company size on earnings management in food and beverage manufacturing companies for the 2018-2020 period.

The population of this study were 26 food and beverage manufacturing companies. The sampling method used is purposive sampling method, in order to obtain 13 sample companies for 3 years of observation. The research data were obtained from sample companies which were downloaded from the Indonesia Stock Exchange website. The data analysis technique used is descriptive statistical analysis and multiple linear regression analysis.

The results of this study partially indicate that profitability has a significant effect on earnings management. Meanwhile, managerial ownership, the proportion of the board of commissioners, audit committee and firm size have no significant effect on earnings management. Simultaneously, managerial ownership, the proportion of the board of commissioners, the audit committee, profitability and firm size have a significant effect on earnings management.