

Ana Efa Rosyidah, 12322038, **Pengaruh Mekanisme *Corporate Governance* Terhadap Kualitas Laba Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Juli, 2016.

### ABSTRAKSI

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh mekanisme *Corporate Governance* yang meliputi kepemilikan manajerial, kepemilikan institusional, proporsi dewan komisaris independen dan keberadaan komite audit terhadap kualitas laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, baik secara simultan maupun secara parsial. Penelitian ini mengambil sampel sebanyak 108 perusahaan manufaktur pada tahun 2012-2014. Adapun pemilihan sampel dilakukan melalui metode *purposive sampling*. Pengujian dilakukan dengan menggunakan analisis regresi linier berganda, Regresi linier berganda digunakan untuk mengetahui pengaruh keempat variabel mekanisme *corporate governance* terhadap kualitas laba. Perhitungan dan pengujian hipotesis dilakukan dengan menggunakan *software SPSS version 15*. Hasil penelitian dengan menggunakan uji t adalah kepemilikan manajerial, kepemilikan institusional dan keberadaan komite audit berpengaruh signifikan terhadap kualitas laba, namun proporsi dewan komisaris independen belum mampu mempengaruhi kualitas laba. Secara simultan variabel kepemilikan manajerial, kepemilikan institusional, proporsi dewan komisaris independen dan keberadaan komite audit berpengaruh terhadap kualitas laba.

Kata Kunci : Mekanisme *Corporate Governance*, Kualitas Laba

Ana Efa Rosyidah, 12322038, **The Effect of Corporate Governance Mechanism on the Quality of Earnings In Manufacturing Companies Which is Listed in Indonesia Stock Exchange**, Accounting, Faculty of Economics, University of Muhammadiyah Gresik, July, 2016.

### **ABSTRACT**

This research aims to prove empirically the effect of corporate governance mechanism which includes managerial ownership, institutional ownership, the proportion of independent board and existence of audit committee towards earnings quality at manufacturing companies which is listed on the Indonesia Stock Exchange, either simultaneously or partially. This research took a sample of 108 manufacturing companies in the year 2012-2014. The selection of samples was done through purposive sampling method. Tests carried out using multiple linear regression analysis. Multiple linear regression is used to determine the effect of the four variables mechanism of corporate governance on the quality of earnings. Calculation and hypothesis testing was done by using SPSS version 15. The results using the T test is the managerial ownership, institutional ownership and existence of audit committee significant effect on the quality of earnings, but the proportion of independent board has not been able to influence the quality of earnings. Simultaneously variable managerial ownership, institutional ownership, the proportion of independent board and audit committee have an influences to the quality of earnings.

Keywords: Mechanism of Corporate Governance, Quality of Earnings