

ABSTRAK

PENGARUH STRUKTUR KEPEMILIKAN DAN PROFITABILITAS TERHADAP MANAJEMEN LABA RIIL

Penelitian ini bertujuan untuk menguji secara empiris pengaruh struktur kepemilikan dan profitabilitas terhadap manajemen laba riil pada perusahaan *property, real estate and construction building* yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Variabel dependen dalam penelitian ini adalah manajemen laba riil dan variabel independen dalam penelitian ini adalah struktur kepemilikan dan profitabilitas. Dengan menggunakan metode purposive sampling, diperoleh sampel sebanyak 28 perusahaan *property, real estate and construction building* yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Analisis data penelitian menggunakan regresi linier berganda.

Hasil penelitian disimpulkan bahwa variabel kepemilikan manajerial dan profitabilitas berpengaruh signifikan dan negatif terhadap manajemen laba riil. Sedangkan variabel kepemilikan institusional berpengaruh signifikan dan positif terhadap manajemen laba riil.

Kata kunci : *Good Corporate Governance (GCG)*, profitabilitas, manajemen laba riil

ABSTRACT

THE EFFECT OWNERSHIP STRUCTURES AND PROBABILITY ON REAL EARNING MANAGEMENT

This study aims to empirically examine the effect of ownership structures and profitability on real earnings management in company sector property, real estate and construction building listed on the Indonesia Stock Exchange in 2015-2017. The dependent variable in this study is real earnings management and the independent variable in this study is the ownership structure and profitability. By using purposive sampling method, the researcher got the sample of 28 companies sector property, real estate and construction building were listed on the Indonesia Stock Exchange in 2015-2017. Data were analyzed using multiple linear regression.

The results of analysis concluded that managerial ownership and profitability variables had a significant and negative effect toward real earnings management. Meanwhile, institutional ownership variables made significantly and positively towards real earnings management.

Keywords : Good Corporate Governance (GCG), profitability, real earning management