UNIVERSITAS INTERNASIONAL BATAM

Undergraduate Thesis
Accounting Study Program
Even Semester 2018/2019

ANALYSIS GOOD CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT

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Abstract

The following study intends to understand the effect of corporate governance on earnings management. Earnings management is the dependent variable in this study with independent variables of corporate governance and control variables in the form of leverage and company growth.

A total of 322 company data that are viewed based on their financial statements and annual reports are sample data used in this study. 322 of these companies are listed companies listed on the Stock Exchange and the year taken by researchers is from 2013 to 2017. The research data will be tested by testing is research using panel regression.

The results of research conducted produce firm size variables, board size, independent directors, number of board meetings, nomination committees, remuneration committees, audit experts, auditors, leverage have a positive and negative relationship to earnings management. While the audit committee variables, the size of the audit committee, the independent audit committee, audit committee meetings, managerial ownership, institutional ownership, company growth did not have a significant effect on earnings management.

***Keywords*:**
Good Corporate Governance, and Earnings Management.

Cindy Wirawan. Analisis Pengaruh Tata Kelola Perusahaan Terhadap Manajemen Laba Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia, 2019.
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