

ABSTRAK

Maryam, Siti. 2019. Skripsi. **Pengaruh Corporate Governance, Ukuran Perusahaan, Leverage Dan Price Book Value Ratio Terhadap Manajemen Laba Pada Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia.** Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Dilakukannya penelitian ini pada perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia dengan tujuan untuk mengetahui pengaruh corporate governance, ukuran perusahaan, leverage dan price book value ratio terhadap manajemen laba secara simultan, parsial, serta pengaruh yang dominan antara variabel independen terhadap variabel dependen. Penelitian yang dilakukan adalah penelitian deskriptif kuantitatif, dimana peneliti akan mendeskripsikan hasil dari hubungan antara variabel bebas dengan variabel terikat dengan tahapan kuantitatif.

Metode pengumpulan data dalam penelitian ini menggunakan purposive sampling. Dengan metode tersebut diperoleh jumlah sampel dalam penelitian ini sebanyak 14 perusahaan. Dengan menggunakan teknik analisis regresi berganda, hasil dari penelitian ini menunjukkan bahwa terdapat pengaruh signifikan antara dewan komisaris independen, komite audit, ukuran perusahaan, leverage dan price book value ratio terhadap manajemen laba secara simultan. Hal ini dibuktikan dengan nilai Signifikan $0.000 < 0.05$ dengan ketentuan bahwa $F_{hitung} > F_{tabel}$ ($15.212 > 2.38$).

Terdapat pengaruh signifikan antara DKI terhadap manajemen laba secara parsial. Tidak terdapat pengaruh antara KA terhadap manajemen laba secara parsial. Terdapat pengaruh signifikan antara UP terhadap manajemen laba secara parsial. Tidak terdapat pengaruh antara LEV terhadap manajemen laba secara parsial. Tidak terdapat pengaruh antara PBV terhadap manajemen laba. Dan variabel UP memiliki pengaruh dominan terhadap manajemen laba dengan koefisien beta tertinggi sebesar 0.543.

Kata Kunci : Dewan Komisaris Independen, Komite Audit, *Leverage*, Manajemen Laba, *Price Book Value Ratio*, dan Ukuran Perusahaan

ABSTRAK

Maryam, Siti. 2019. *Essay. The Effect of Corporate Governance, Company Size, Leverage and Price Book Value Ratio on Profit Management in Property and Real Estate Companies Listed on the Indonesia Stock Exchange*. Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo

This research was conducted on Property and Real Estate companies listed on the Indonesia Stock Exchange with the aim to determine the effect of corporate governance, company size, leverage and price book value ratio on earnings management simultaneously, partially, and the dominant influence between independent variables on the dependent variable . The research conducted is quantitative descriptive research, where the researcher will describe the results of the relationship between independent variables and dependent variables with quantitative stages.

The method of data collection in this study used purposive sampling. With this method, the number of samples in this study was 14 companies. By using multiple regression analysis techniques, the results of this study indicate that there is a significant influence between the board of independent commissioners, audit committee, company size, leverage and price book value ratio on earnings management simultaneously. This is evidenced by the significant value of $0.000 < 0.05$ provided that $F_{count} > F_{table} (15,212 > 2.38)$.

There is a significant influence between DKI on earnings management partially. There is no influence between the train to earnings management partially. There is a significant influence between UP on earnings management partially. There is no influence between LEV on earnings management partially. There is no influence between PBV on earnings management. And the UP variable has a dominant influence on earnings management with the highest beta coefficient of 0.543.

Keyword: *Independent Board Of Commissioners, Audit Committee, Leverage, Earnings Management, Price Book Value Ratio, and Company Size*