

**PENGARUH *GOOD CORPORATE GOVERNANCE*, UKURAN  
PERUSAHAAN DAN KUALITAS AUDIT TERHADAP  
MANAJEMEN LABA  
(Studi Pada Perusahaan Sektor Pertambangan yang terdaftar di Bursa Efek  
Indonesia tahun 2015-2018)**

**ABSTRAK**

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Good Corporate Governance* (GCG), ukuran perusahaan dan kualitas audit terhadap manajemen laba. Objek penelitian adalah seluruh perusahaan sektor pertambangan yang berjumlah 47 perusahaan. Berdasarkan kelengkapan data hanya 11 perusahaan yang menjadi sampel dengan periode pengamatan 2015-2018. Variabel independen adalah *Good Corporate Governance* (GCG) yang diukur dari *Board of Commissioners*, *Audit Committee*, *Management* dan *Shareholder*, ukuran perusahaan yang diukur dengan logaritma natural total asset dan kualitas audit yang diukur dengan spesialisasi industri auditor. Variabel dependen adalah manajemen laba yang diukur dengan DA (*Discretionary Accrual*). Analisis data yang digunakan terdiri dari analisis deskriptif, uji asumsi klasik, regresi linier berganda, uji determinasi, dan uji t.

Hasil penelitian ini menunjukkan bahwa *Good Corporate Governance* (GCG) tidak memiliki pengaruh positif terhadap manajemen laba, ukuran perusahaan memiliki pengaruh negatif terhadap manajemen laba dan kualitas audit tidak berpengaruh negatif terhadap manajemen laba.

**Kata Kunci : *Good Corporate Governance*, Ukuran Perusahaan, Kualitas Audit, Manajemen Laba**

***THE EFFECT OF GOOD CORPORATE GOVERNANCE, COMPANY SIZE  
AND AUDIT QUALITY ON EARNING MANAGEMENT  
(Study there are Mining Sector Companies Listed on the Indonesian Stock  
Exchange in 2015-2018)***

***ABSTRACT***

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*This study aims to determine and analyze the effect of Good Corporate Governance (GCG), company size and audit quality on earnings management. The object of research is the whole enterprise mining sector that be 47 companies. Based on the completeness of the data, only 11 companies were sampled with the 2015-2018 observation period. The independent variable is Good Corporate Governance (GCG) as measured by the Board of commissioners, Audit Committee, Management and Shareholder, company size as measured by the natural logarithm of total assets and audit quality as measured by the auditor's industry specialization. The dependent variable is earning management measured by DA (Discretionary Accrual). Analysis of the data used consisted of descipive analysis, classic assumption test, multiple linier regression, determination test and t test.*

*The research result shows that Good Corporate Governance (GCG) do not have an influence positively to earnings management, company size have an influence negatively to earning management and audit quality did not influence to earnings management.*

***Keywords : Good Corporate Governance, Company Size, Audit Quality, Earnings Management.***