

# **Pengaruh Mekanisme *Good Corporate Governance* Terhadap Manajemen Laba Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2020**

Lutfi Nofianti <sup>1</sup>. Yuniep Mujati Suaidah <sup>2</sup>

**STIE PGRI Dewantara Jombang**

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *Good Corporate Governance* terhadap manajemen laba. Populasi dalam penelitian ini adalah perusahaan sub perbankan yang terdaftar di Bursa Efek Indonesia periode 2020 sebanyak 41 perusahaan. Pengambilan sampel dilakukan dengan teknik purposive sampling dengan 15 sampel data penelitian. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data statistik deskriptif dan regresi liner berganda serta menggunakan uji hipotesis statistik t dan koefisiensi Determinasi (  $R^2$  ). Dari hasil analisis dapat disimpulkan bahwa komisaris independent serta kepemilikan manajerial tidak berpengaruh terhadap manajemen laba. Komite audit berpengaruh terhadap manajemen laba

**Kata Kunci: *Good Corporate Governance*, manajemen laba, komisaris independen, komite audit serta kepemilikan manajerial**

## **ABSTRACT**

This study aims to determine the effect of the mechanism of Good Corporate Governance on earnings management. The population in this study are sub-banking companies listed on the Indonesia Stock Exchange for the 2020 period as many as 41 companies. Sampling was done by purposive sampling technique with 15 samples of research data. This research method is carried out using a quantitative approach with descriptive statistical data analysis techniques and multiple linear regression and using hypothesis testing and coefficient of determination ( $R^2$ ). From the results of the analysis, it can be said that independent commissioners and managerial ownership have no effect on earnings management. , Audit commitments have effect on earnings management

**Keywords: Good Corporate Governance, earnings management, independent commissioner, audit committee and managerial ownership**