

Pengaruh corporate governance terhadap manajemen laba pada industri perbankan di Indonesia periode 2007-2011 = The effect of corporate governance on earnings management in the period 2007-2011 at banking industry

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh corporate governance terhadap manajemen laba pada industri perbankan di Indonesia periode 2007-2011. Penelitian ini merupakan penelitian kuantitatif, corporate governance dalam penelitian ini diukur dengan beberapa variabel, yaitu efektivitas dewan komisaris, efektivitas komite audit, dan kualitas audit KAP. Sedangkan manajemen laba diukur dengan discretionary loan loss provision. Hasil penelitian menunjukkan bahwa efektivitas dewan komisaris berpengaruh negatif signifikan terhadap manajemen laba. Sedangkan variabel efektivitas komite audit dan kualitas audit KAP tidak berpengaruh terhadap manajemen laba.

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This study aimed to analyze the effect of earnings management to corporate governance in the banking industry in Indonesia 2007-2011. This research is quantitative, corporate governance in this study was measured by several variables, that is the effectiveness of the board of commissioners, the effectiveness of the audit committee, and audit quality. While earnings management is measured by discretionary loan loss provision. The results show that the effectiveness of the board of commissioners has a negative significant effect on earnings management. While the variable effectiveness of the audit committee and audit quality has no effect on earnings management.