

Analisis Pengaruh Corporate Governance Terhadap Earnings Management Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021 = Analysis Of The Effect Of Corporate Governance On Earnings Management Of Manufacturing Companies Listed At The Indonesia Stock Exchange In 2017-2021

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh corporate governance terhadap earnings management pada perusahaan sektor manufaktur yang terdaftar di BEI tahun 2017 – 2021. Pada triwulan II 2021, meskipun di tengah pandemi Covid 19, industri manufaktur telah menjadi kontributor terbesar atas kenaikan pertumbuhan ekonomi Indonesia mencapai 7,07%. Di akhir tahun 2021 juga, jumlah investor Pasar Modal Indonesia tercatat mengalami pertumbuhan signifikan mencapai 92,9% jika dibandingkan dengan tahun 2020. Hal ini menjadikan kebutuhan akan laporan keuangan yang andal khususnya pada perusahaan sektor manufaktur menjadi semakin besar. Untuk menguji hipotesis penelitian dilakukan regresi data panel pada model Fixed Effect menggunakan EViews 10. Hasil penelitian ini menunjukkan bahwa mekanisme corporate governance yang diteliti yaitu size of board commisioners, internal ownership, dan quality of audit tidak berpengaruh terhadap earnings management. Sedangkan independence of board commisioners berpengaruh negatif signifikan terhadap earnings management.

.....The aim of this study is to determine the effect of corporate governance on earnings management manufacturing companies listed at the Indonesia Stock Exchange in 2017 – 2021. In the second quarter of 2021, even though amid the Covid-19 pandemic, the manufacturing industry has become the largest contributor to the increase of Indonesia's economic growth reaching 7,07%. Also at the end of 2021, the number of Indonesian Capital Market investors recorded a significant growth reaching 92.9% compared to 2020. This makes the need for reliable financial reports, especially for companies in the manufacturing sector, even greater. To test the hypothesis, panel data regression was performed on the Fixed Effect Model using EViews 10. The results find that the corporate governance mechanisms studied, namely the size of board commissioners, internal ownership, and quality of audit do not affect earnings management. Meanwhile, the independence of board commissioners has a significant negative effect on earnings management.