

INTISARI

Penelitian ini bertujuan untuk meneliti pengaruh *corporate governance* terhadap manajemen laba pada perusahaan sektor *real estate*, properti, dan konstruksi yang terdaftar di Bursa Efek Indonesia (BEI). Studi ini merupakan studi empiris *time series* dengan periode pengamatan selama 5 tahun dari tahun 2013-2017 dengan pemilihan sampel menggunakan *purposive sampling* berjumlah 205 sampel. Variabel yang digunakan sebagai mekanisme *corporate governance* adalah kepemilikan institusional, proporsi komisaris independen, proporsi *women on boards* dalam Dewan Komisaris, dan latar belakang pendidikan dan pengalaman yang dimiliki Komite Audit. Variabel kontrol juga digunakan dalam penelitian ini yaitu leverage dan ukuran perusahaan. Manajemen laba diukur dengan metode *modified Jones model* dengan menghitung *discretionary accruals*. Dari hasil uji penelitian, dapat diambil kesimpulan bahwa hanya latar belakang pendidikan Komite Audit yang berpengaruh signifikan terhadap manajemen laba, variabel lain seperti kepemilikan institusional, proporsi komisaris independen, dan *women on boards* tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci: *corporate governance*, tata kelola perusahaan, manajemen laba, kepemilikan institusional, komisaris independen, komite audit, *women on boards*

ABSTRACT

This study aims to examine the effect of corporate governance on earnings management in real estate, property and construction sector companies listed on the Indonesia Stock Exchange (IDX). This study is an empirical time series study with an observation period of 5 years started from 2013-2017 with the selection of samples using purposive sampling totaling 205 samples. The variables used as a corporate governance mechanism are institutional ownership, the proportion of independent commissioners, the proportion of women on boards in the Board of Commissioners, and the educational background and experience of the Audit Committee. Control variables are also used in this study, namely leverage and company size. Earnings management is measured by the modified Jones model by calculating discretionary accruals. As the results of the study, it can be concluded that only the Audit Committee's educational background has a significant effect on earnings management, and other variables such as institutional ownership, the proportion of independent commissioners, and women on boards have no significant effect on earnings management.

Keywords: corporate governance, earnings management, institutional ownership, independent commissioners, audit committees, women on boards