

**PENGARUH DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT,
KEPEMILIKAN INSTITUSIONAL, DAN KEPEMILIKAN MANAJERIAL
TERHADAP MANAJEMEN LABA PADA PERUSAHAAN
MANUFAKTUR SUB SEKTOR INDUSTRI MAKANAN DAN MINUMAN**

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ABSTRAK

Penelitian ini mempunyai tujuan menganalisa pengaruh *Good Corporate Governance* yang diproksikan melalui Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, dan Kepemilikan Manajerial terhadap Manajemen Laba pada perusahaan manufaktur sub sektor industri makanan dan minuman. Penelitian ini mempergunakan teori agensi menjadi teori dasarnya, serta metode penelitian kuantitatif dan data sekunder berupa laporan keuangan yang dikeluarkan oleh perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Populasi pada penelitian ini sebanyak 26 perusahaan selama 4 tahun dari 2020 sampai 2023 menggunakan teknik pengambilan sampel *purposive sampling* sehingga didapatkan 14 perusahaan sampel dengan 56 unit analisis. Teknik analisis data pada penelitian ini adalah regresi linear berganda mempergunakan aplikasi SPSS 25. Hasil penelitian menemukan bahwasanya dewan komisaris independen, komite audit, kepemilikan institusional, dan kepemilikan manajerial berpengaruh negatif dan tidak signifikan terhadap manajemen laba.

Kata kunci : dewan komisaris independen, komite audit, kepemilikan institusional, kepemilikan manajerial, manajemen laba.

***THE INFLUENCE OF INDEPENDENT BOARD OF COMMISSIONERS,
AUDIT COMMITTEE, INSTITUTIONAL OWNERSHIP, AND
MANAGERIAL OWNERSHIP ON EARNINGS MANAGEMENT IN
MANUFACTURING COMPANIES IN THE SUB-SECTOR OF THE FOOD
AND BEVERAGE INDUSTRY***

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ABSTRACT

This study aims to analyze the effect of Good Corporate Governance proxied through the Independent Board of Commissioners, Audit Committee, Institutional Ownership, and Managerial Ownership on Earnings Management in manufacturing companies in the food and beverage industry sub-sector. This study uses agency theory as the basic theory, as well as quantitative research methods and secondary data in the form of financial reports issued by companies listed on the Indonesia Stock Exchange (IDX). The population in this study were 26 companies for 4 years from 2020 to 2023 using purposive sampling technique so that 14 sample companies were obtained with 56 units of analysis. The data analysis technique in this study is multiple linear regression using the SPSS 25 application. The results showed that the independent board of commissioners, audit committee, institutional ownership, and managerial ownership have a negative and insignificant effect on earnings management.

Keywords: *independent board of commissioners, audit committee, institutional ownership, managerial ownership, earnings management*