

**Pengaruh Tingkat *Leverage* dan *Good Corporate Governance* terhadap
Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar di BEI
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ABSTRAK

Penelitian bertujuan menguji pengaruh leverage serta mekanisme Good Corporate Governance (GCG) yang meliputi ukuran dewan direksi, komposisi dewan komisaris independen, audit internal, ukuran komite audit, dan kepemilikan institusional terhadap praktik manajemen laba. Teknik penentuan sampel menggunakan purposive sampling dengan jumlah sampel 30 perusahaan yang terdaftar pada Bursa Efek Indonesia periode 2020-2024, sehingga terdapat 150 observasi pada penelitian ini. Teknik analisis data dilakukan dengan analisis statistik deskriptif sementara uji hipotesis dianalisis dengan regresi linier berganda menggunakan software SPSS 30. Hasil penelitian menunjukkan bahwa variabel leverage dan audit internal berpengaruh positif terhadap manajemen laba, sementara variabel kepemilikan institusional berpengaruh negatif terhadap manajemen laba. Sedangkan variabel ukuran dewan direksi, komposisi dewan komisaris independen, dan ukuran komite audit tidak berpengaruh signifikan terhadap manajemen laba.

Kata Kunci: Manajemen Laba, *Leverage*, Mekanisme *Good Corporate Governance*, Perusahaan Manufaktur, *Discretionary Accruals*.

The Effect of Leverage Level and Good Corporate Governance on Profit Management in Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2020-2024

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ABSTRACT

The study aims to examine the effect of leverage and Good Corporate Governance (GCG) mechanisms, including the size of the board of directors, the composition of the independent board of commissioners, internal audit, the size of the audit committee, and institutional ownership on earnings management practices. The sampling technique used purposive sampling with a sample size of 30 companies listed on the Indonesia Stock Exchange from 2020 to 2024, resulting in 150 observations in this study. Data analysis was conducted using descriptive statistical analysis, while hypothesis testing was analyzed using multiple linear regression with SPSS 30 software. The results of the study indicate that the variables of leverage and internal audit have a positive effect on profit management, while the variable of institutional ownership has a negative effect on profit management. Meanwhile, the variables of board of directors size, composition of independent commissioners, and audit committee size do not have a significant effect on earnings management.

Keywords: Earnings Management, Leverage, Good Corporate Governance Mechanisms, Manufacturing Companies, Discretionary Accruals

