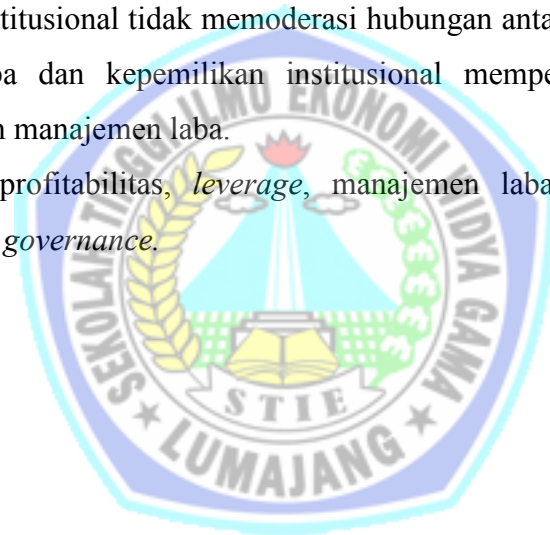


ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas terhadap manajemen laba dengan *good corporate governance* sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2018. Jenis penelitian yang digunakan adalah jenis kuantitatif. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh sebanyak 16 perusahaan yang menjadi sampel. Teknik analisis yang digunakan yaitu analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa profitabilitas tidak berpengaruh terhadap manajemen laba, *leverage* tidak berpengaruh terhadap manajemen laba, kepemilikan institusional tidak memoderasi hubungan antara profitabilitas dengan manajemen laba dan kepemilikan institusional memperkuat hubungan antara *leverage* dengan manajemen laba.

Kata kunci : profitabilitas, *leverage*, manajemen laba dan *good corporate governance*.



ABSTRACT

The purpose of this study is to analyze the effect of profitability and leverage on earnings management with good corporate governance as a moderating variable. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange (IDX) 2016-2018. Type of research is quantitative type. Samples were selected using the purposive sampling method and as many as 16 companies were sampled. The analysis technique used is multiple linear regression and moderated regression analysis (MRA). The results of this study indicate that profitability had no effect on earnings management, leverage had no effect on earnings management, institutional ownership did not moderate the relationship between profitability and earnings management and institutional ownership strengthened the relationship between leverage and earnings management.

Keyword : profitability, leverage, earnings management, good corporate governance

