

## ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh *Good Corporate Governace* dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018. *Good corporate governance* diproaksikan oleh dewan komisaris independen, komite audit, kepemilikan manajerial, kepemilikan institusional. Sedangkan ukuran perusahaan di proaksikan oleh *log natural* total asset serta manajemen laba di proaksikan oleh *discretionary accrual*. Sampel penelitian sebanyak 14 perusahaan dengan total 42 observasi dengan menggunakan analisis estimasi data panel yang diolah menggunakan software eviews 10. Hasil penelitian menunjukkan bahawa dewan komisaris independen secara parsial berpengaruh terhadap manajemen laba, sedangkan komite audit, kepemilikan manajerial, kepemilikan institusional dan ukuran perusahaan secara parsial tidak berpengaruh terhadap manajemen laba.

Kata Kunci : dewan komisaris independen, komite audit, kepemilikan manajerial, ukuran perusahaan dan manajemen laba

## **ABSTRACT**

This study aims to examine the effect of *good corporate governance* and company size on earnings management in food and beverage companies listed on the Indonesia stock exchange for the 2016-2018 period. *Good corporate governance* is proxied by the independent board of commissioners, audit committee, managerial ownership, institutional ownership. Meanwhile, company size is proxied by the natural log of total assets and earnings management is proxied by discretionary accruals. The research sample consisted of 14 companies with a total of 42 observations using panel data estimation analysis which were processed using Eviews 10 software. The results showed that the independent board of commissioners partially affects earnings management, while the audit committee, managerial ownership, institutional ownership and company size partially has no effect on earnings management.

**Keywords:** independent board of commissioners, audit committee, managerial ownership, company size and earnings management