

ABSTRAK

“PENGARUH *GOOD CORPORATE GOVERNANCE*, TERHADAP PERATAAN LABA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020-2022”

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* terhadap perataan laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. *Good Corporate Governance* dalam penelitian ini meliputi Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial dan Kepemilikan Institusional.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Sampel ditentukan dengan metode *purposive sampling*, sehingga diperoleh total sampel penelitian sebesar 117 sampel. Jenis data yang digunakan adalah data sekunder yang diperoleh dari www.idx.co.id. Data dianalisis dengan menggunakan model analisis regresi linear berganda.

Hasil pengujian membuktikan bahwa dengan adanya pengawasan dari Dewan komisaris Independen, Komite Audit dan Kepemilikan Institusional dapat mengurangi perataan laba. Namun gagal membuktikan pengaruh Kepemilikan Manajerial terhadap perataan laba. Hasil penelitian ini dapat memberikan manfaat bagi perusahaan-perusahaan yang belum menerapkan kebijakan *Good Corporate Governance*.

Kata kunci: *Good Corporate Governance*, Perataan Laba

ABSTRACT

"THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON INCOME SMOOTHING IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIOD 2020-2022"

This study aims to examine the effect of Good Corporate Governance on earnings smoothing in manufacturing companies listed on the Indonesia Stock Exchange. Good Corporate Governance in this study includes the Independent Board of Commissioners, Audit Committee, Managerial Ownership and Institutional Ownership.

The population in this study were all manufacturing companies listed on the Indonesia Stock Exchange for the period 2020-2022. The sample was determined by purposive sampling method, so that a total research sample of 117 samples was obtained. The type of data used is secondary data obtained from www.idx.co.id. The data was analyzed using multiple linear regression analysis models.

The test results prove that the supervision of the Independent Board of Commissioners, Audit Committee and Institutional Ownership can reduce earnings smoothing. However, it fails to prove the effect of Managerial Ownership on earnings smoothing. The results of this study can provide benefits for companies that have not implemented Good Corporate Governance policies.

Keywords: Good Corporate Governance, Income Smoothing