

**THE INFLUENCE OF AUDIT QUALITY,  
INSTITUTIONAL OWNERSHIP, AND MANAGERIAL OWNERSHIP  
TOWARD EARNING MANAGEMENT**

**By**

**RISKA NONIK WULANSARI**

***Abstract***

*This study is performed to examine the effect of Audit Quality, Institutional Ownership and Managerial Ownership toward Earning Management in manufacturing companies in Indonesia Stock Exchange over period 2010-2012. The population of this research is 145 manufacturing companies listed on Indonesia Stock Exchange over period 2010-2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 17 companies from 145 companies those are classified in manufacturing companies in Indonesian Stock Exchange. The analysis technique used here is multiple linier regression and hypothesis test using t-statistic and F-statistic with level of significant 5%. The research result that Audit Quality gives significant effect on Earning Management. The Big Four Auditor are more qualified and professional than the non big four auditor. The other variable which is Institutional Ownership and Managerial Ownership are not significant to Earning Management. The smaller Institutional Ownership and Managerial Ownership will tend to increase in Earning Management.*

*Keywords: Audit Quality, Institutional Ownership, Managerial Ownership, Earning Management*

# **PENGARUH KUALITAS AUDIT, KEPEMILIKAN INSTITUSIONAL DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA**

**Oleh**

**RISKA NONIK WULANSARI**

**Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial terhadap manajemen laba pada perusahaan manufaktur di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 145 perusahaan manufaktur yang terdapat di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Sampel sebanyak 17 perusahaan. Teknik analisis yang digunakan adalah regresi linear berganda dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Kualitas Audit berpengaruh signifikan terhadap Manajemen Laba. Auditor yang termasuk *Big Four* lebih berkualitas dan profesional dibanding auditor *Non Big Four*. Variabel lain dalam penelitian ini yaitu Kepemilikan Institusional dan Kepemilikan Manajerial tidak berpengaruh signifikan. Maka semakin kecil Kepemilikan Institusional dan Kepemilikan Manajerial akan cenderung meningkatkan Manajemen Laba.

Kata kunci :, Kepemilikan Institusional, Kepemilikan Manajerial, Kualitas Audit  
Manajemen Laba