

# **THE INFLUENCE OF FIRM SIZE, LEVERAGE AND AUDIT COMMITTEE TOWARD EARNINGS MANAGEMENT**

**By**

**ENDAH PRATIWI**

## *Abstract*

*This study is performed to examine the effect of Firm Size, Leverage, and Audit Committee toward Earnings Management in manufacturing companies miscellaneous industry sector in Indonesian Stock Exchange over period 2010 – 2012. The population of this research is 41 manufacturing companies listed on the Indonesian Stock Exchange over period 2010 – 2012. The data is obtained based on corporate finance reporting and annual reporting in Indonesian Stock Exchange . It is gained sample amount of 11 companies from 41 companies those are classified in manufacturing companies miscellaneous industry sector in Indonesian Stock Exchange. The analysis technique used here is multiple linear method and hypothesis test is using t-statistic and F-statistic with the level of significance 5%. This research result that firm size, leverage, and audit committee are not significant to Earnings Management. This research suggests to investors and other users of financial reporting to consider other factors that may affect management decisions to undertake Earnings Management.*

*Keyword : Firm Size, Leverage, Audit Committee, Earnings Management*

# **PENGARUH UKURAN PERUSAHAAN, LEVERAGE, DAN KOMITE AUDIT TERHADAP MANAJEMEN LABA**

**Oleh**

**ENDAH PRATIWI**

**Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Ukuran Perusahaan, Leverage, dan Komite Audit terhadap Manajemen Laba pada perusahaan Manufaktur di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 41 perusahaan manufaktur sektor aneka industri yang terdapat di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan keuangan dan laporan tahunan perusahaan di Bursa Efek Indonesia. Diperoleh jumlah sampel sebanyak 11 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 Ukuran Perusahaan, Leverage, dan Komite Audit tidak berpengaruh signifikan terhadap Manajemen Laba. Penelitian ini menyarankan kepada investor dan para pengguna laporan keuangan lainnya untuk memperhatikan faktor-faktor lain yang mungkin mempengaruhi keputusan manajemen untuk melakukan manajemen laba.

**Kata Kunci :** Ukuran Perusahaan, Leverage, Komite Audit, Manajemen Laba