



PENGARUH KONSENTRASI KEPEMILIKAN, UKURAN PERUSAHAAN, DAN MEKANISME *CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA

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Abstract

The objectives of the research are to find out empirical evidence of the effect of ownership concentration, firms size, and corporate governance mechanisms on earnings management. The corporate governance mechanisms of this research are composition of board of commissioner and audit quality. Audit quality were measure by industry specialize audit firm. The target population was listed companies in the manufacturing sector at the Indonesia Stock Exchange. The sample determined based on purposive samping methode. There were 101 companies meeting the criteria. Data analysis was carried out in term cross section covering financial report during 2005. The research hyphotesis were tested using multiple regression analysis. The result of this research show that: (1) ownership concentration had significantly negative influence on earnings management (2) firms size had significantly negative influence on earnings management (3) composition of board of commissioner had no influence on earnings management. The additional result that earnings management of the firms which have competency independent commissioner are lower than earnings management of the firms which have uncompetency independent commissioner; (4) industry specialize audit firm had no influence on earnings management.

Keywords : *ownerships concentration, firms size, corporate governance mechanisms, earnings management*