ANALISIS PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP PERATAAN LABA (INCOME SMOOTHING) PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

The background phenomena of this study was occurred in Indonesian Stock Exchange, about deviation presentation happened on the financial reporting by management to do survive exertion and firm value. The purpose of this study is to prove whether good corporate governance mechanism affect income smoothing. Audit quality, independent board of commissioners, and audit committee are used as proxies of good corporate governance. Eckel index is used to determine the income smoothing practice.

The population of this study is food and beverage companies listed in Indonesian Stock Exchange (IDX). The total sample was 16 food and beverage companies with the year of observation period is 2007-2011, so the total observation is 80. The data financial statements used annual report audited. Sampling technique used in this study is purposive sampling method. Data analysis technique was performed by the hypothesis testing used binary logistic regression method.

The result of this study showed that good corporate governance in food and beverage companies could be going on a certain age but so not good and some large did not practice of income smoothing, while influence good corporate governance to income smoothing did not have negative effect.

Keywords: good corporate governance, income smoothing.