## DAFTAR ISI

<table>
<thead>
<tr>
<th>Bab</th>
<th>Bab I</th>
<th>Pendahuluan</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1.1</td>
<td>Latar Belakang Penelitian</td>
</tr>
<tr>
<td></td>
<td>1.2</td>
<td>Identifikasi Masalah</td>
</tr>
<tr>
<td></td>
<td>1.3</td>
<td>Tujuan Penelitian</td>
</tr>
<tr>
<td></td>
<td>1.4</td>
<td>Kegunaan Penelitian</td>
</tr>
<tr>
<td></td>
<td>1.5</td>
<td>Kerangka Pemikiran</td>
</tr>
<tr>
<td></td>
<td>1.6</td>
<td>Metodologi Penelitian</td>
</tr>
<tr>
<td></td>
<td>1.7</td>
<td>Lokasi dan Waktu Penelitian</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bab</th>
<th>Bab II</th>
<th>Tinjauan Pustaka</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2.1</td>
<td>Laba</td>
</tr>
<tr>
<td></td>
<td>2.1.1</td>
<td>Pengertian Laba</td>
</tr>
<tr>
<td></td>
<td>2.1.2</td>
<td>Jenis-jenis Laba</td>
</tr>
<tr>
<td></td>
<td>2.2</td>
<td>Manajemen Laba</td>
</tr>
<tr>
<td></td>
<td>2.2.1</td>
<td>Definisi Manajemen Laba</td>
</tr>
<tr>
<td></td>
<td>2.2.2</td>
<td>Klasifikasi Manajemen Laba</td>
</tr>
<tr>
<td></td>
<td>2.2.3</td>
<td>Strategi Manajemen Laba</td>
</tr>
<tr>
<td></td>
<td>2.2.4</td>
<td>Kondisi dan Motivasi Manajemen Laba</td>
</tr>
<tr>
<td></td>
<td>2.2.5</td>
<td>Teknik Manajemen Laba</td>
</tr>
</tbody>
</table>
2.2.6 Akuntansi Akrual .......................................................... 29
2.3 Struktur Kepemilikan .......................................................... 31
  2.3.1 Struktur Kepemilikan Manajerial ................................... 32
  2.3.2 Struktur Kepemilikan Institusional ............................... 34
2.4 Ukuran Perusahaan ............................................................ 36
2.5 Good Corporate Governance ............................................... 37
  2.5.1 Definisi Good Corporate Governance ......................... 37
  2.5.2 Prinsip dasar Good Corporate Governance .................... 38
  2.5.3 Manfaat Corporate Governance ..................................... 40
  2.5.4 Tujuan Good Corporate Governance (GCG) .................. 41
2.6 Mekanisme Good Corporate Governance ................................ 42
  2.6.1 Indikator Mekanisme Corporate Governance ................. 43
    2.6.1.1 Dewan Komisaris ........................................... 43
    2.6.1.2 Dewan Komisaris Independen ............................ 47
    2.6.1.3 Komite Audit ................................................ 48
    2.6.1.4 Kualitas Audit .............................................. 52
2.7 Hubungan Struktur Kepemilikan Manajerial .......................... 54
    dan Manajemen Laba .................................................. 54
2.8 Hubungan Struktur Kepemilikan Institusional .......................... 55
    dan Manajemen Laba .................................................. 55
2.9 Hubungan Ukuran Perusahaan dan Manajemen Laba ................. 57
2.10 Hubungan Dewan Komisaris Independen dan
    Manajemen Laba .......................................................... 58
2.11 Hubungan Komite Audit dan Manajemen Laba ....................... 59
2.12 Hubungan Kualitas Audit dan Manajemen Laba .................... 61

BAB III OBJEK DAN METODE PENELITIAN
3.1 Objek Penelitian .............................................................. 63
3.2 Metode Penelitian ........................................................... 63
  3.2.1 Metode Penelitian yang digunakan .............................. 63
  3.2.2 Operasional Variabel ............................................... 64
3.2.3 Populasi dan Sampel ................................................ 69
3.2.4 Jenis dan Sumber Data ............................................. 71
  3.2.4.1 Jenis data....................................................... 71
  3.2.4.2 Sumber Data .................................................. 72
3.2.5 Metode Pengumpulan Data ................................... 72
3.2.6 Rancangan Analisis Data ..................................... 73
3.2.7 Penetapan Hipotesis ............................................. 76
3.2.8 Pemilihan Uji Statistik ........................................ 77
  3.2.8.1 Uji Asumsi Klasik ......................................... 77
  3.2.8.2 Analisis Data................................................ 80
3.2.9 Penetapan Tingkat Signifikansi .............................. 83
3.2.10 Penarikan Kesimpulan ........................................ 83

BAB IV HASIL PENELITIAN DAN PEMBAHASAN

4.1 Hasil Penelitian.......................................................... 84
  4.1.1 Gambaran Umum Perusahaan .............................. 84
  4.1.2 Data Penelitian ................................................... 85
    4.1.2.1 Manajemen Laba (Discretionary Accruals) .......... 85
    4.1.2.2 Struktur Kepemilikan ................................. 87
    4.1.2.3 Ukuran Perusahaan (SIZE) ........................... 88
    4.1.2.4 Mekanisme Corporate Governance ................. 89
  4.1.3 Uji Asumsi Klasik ............................................. 91
  4.1.4 Analisis Data Regresi Linear Berganda (Multiple Linier Regression) ........................................ 96
  4.1.5 Hasil Pengujian Hipotesis ................................... 99

4.2 Pembahasan Hasil Penelitian ..................................... 103
  4.2.1 Struktur Kepemilikan ....................................... 104
  4.2.2 Ukuran Perusahaan .......................................... 105
  4.2.3 Mekanisme Corporate Governance ....................... 106
  4.2.4 Manajemen Laba (Discretionary Accruals) ............. 107
4.2.5 Pengaruh Struktur Kepemilikan Manajerial, Struktur Kepemilikan Institusional, Ukuran Perusahaan, Proporsi Dewan Komisaris Independen, Komite Audit dan Kualitas Audit terhadap Manajemen Laba ....... 108

4.2.6 Pengaruh Struktur Kepemilikan Manajerial terhadap Manajemen Laba ...................................................... 108

4.2.7 Pengaruh Struktur Kepemilikan Institusional terhadap Manajemen Laba ...................................................... 109

4.2.8 Pengaruh Ukuran Perusahaan terhadap Manajemen Laba ...................................................... 110

4.2.9 Pengaruh Proporsi Dewan Komisaris Independen terhadap Manajemen Laba................................. 111

4.2.10 Pengaruh Komite Audit terhadap Manajemen Laba 112

4.2.11 Pengaruh Kualitas Audit terhadap Manajemen Laba 113

BAB V KESIMPULAN DAN SARAN

5.1 Kesimpulan ........................................................................... 115

5.2 Keterbatasan Penelitian ........................................................ 117

5.3 Saran untuk Peneliti Selanjutnya........................................ 118

DAFTAR PUSTAKA

LAMPIRAN-LAMPIRAN