

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional, *free cash flow*, dan *leverage* terhadap manajemen laba studi pada perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia periode 2011-2015.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data sekunder. Teknik sampling yang digunakan adalah *nonprobability sampling* dengan metode *purposive sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah uji hipotesis (uji T), analisis regresi linier sederhana, analisis korelasi parsial, serta analisis koefisien determinasi. Banyaknya populasi penelitian adalah 43 Perusahaan, sampel penelitian yang digunakan adalah 6 Perusahaan dengan sumber data yang diperoleh dari situs [www.idx.co.id](http://www.idx.co.id).

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial seluruh variabel independen yaitu ukuran komite audit, proporsi dewan komisaris independen, kepemilikan institusional, *free cash flow*, dan *leverage* berpengaruh terhadap variabel dependen yaitu manajemen laba. Dimana besarnya pengaruh ukuran komite audit sebesar 8%, proporsi dewan komisaris independen sebesar 4,2%, kepemilikan institusional sebesar 20,1%, *free cash flow* sebesar 23,1%, dan *leverage* sebesar 9,4%, sedangkan sisanya merupakan pengaruh faktor lain di luar variabel independen.

Kata Kunci: Ukuran Komite Audit, Proporsi Dewan Komisaris Independen, Kepemilikan Institusional, *Free Cash Flow*, *Leverage*, Manajemen Laba

## **ABSTRACT**

*This study aims to determine the influence of the size of the audit committee, the proportion of independent board, institutional ownership, free cash flow, and leverage to earnings management studies in banking companies listed in Indonesia Stock Exchange 2011-2015 period.*

*The research approach used in this research is descriptive analysis and verification by using secondary data. The sampling technique used is nonprobability sampling with purposive sampling method. The statistical analysis used in this study is hypothesis testing (test T), simple linear regression analysis, partial correlation analysis, as well as the coefficient of determination. The number of the study population was 43 Companies, the study sample used was 6 Companies with source data obtained from the site [www.idx.co.id](http://www.idx.co.id).*

*According to the research done can be seen that partially across the independent variable is the size of the audit committee, the proportion of independent board, institutional ownership, free cash flow, and leverage effect on the dependent variable earnings management. Where the magnitude of the effect size of the audit committee of 8%, the proportion of independent board by 4.2%, institutional ownership of 20.1%, free cash flow amounted to 23.1%, and leverage of 9.4%, while the rest is the influence factor other than the independent variables.*

*Keywords: Audit Committee Size, Proportion of Independent Board of Commissioners, Institutional Ownership, Free Cash Flow, Leverage, Profit Management*