

ABSTRAK

Penelitian ini bertujuan untuk mengetahui secara empiris mengenai pengaruh tingkat kesehatan bank terhadap manajemen laba (studi pada bank umum syariah yang terdaftar di Otoritas Jasa Keuangan periode 2016-2020). Adapun penelitian ini, tingkat kesehatan bank diukur dengan menggunakan metode RGEK, yang meliputi *Risk Profile*, *Good Corporate Governance*, *Earnings*, dan *Capital*. Sementara itu variabel *Good Corporate Governance* diukur dengan menggunakan mekanisme GCG yang meliputi Kepemilikan Insitusional, Kepemilikan Manajerial, Dewan Komisaris Independen, dan Komite Audit.

Pengambilan sampel dilakukan dengan metode purposive sampling. Pengujian hipotesis pada penelitian ini menggunakan analisis deskriptif dan analisis asosiatif. Populasi penelitian ini adalah seluruh bank umum syariah yang terdaftar di otoritas jasa keuangan dengan jumlah 35 populasi. Dengan menggunakan teknik sampel *purposive sampling* sehingga didapat 7 bank umum syariah. Sumber data dalam penelitian ini adalah data sekunder.

Kata Kunci : *Risk Profile*, *Good Corporate Governance*, *Earnings* , *Capital*,
Manajemen Laba

ABSTRACT

This study aims to find out empirically about the effect of bank soundness on earnings management (study on Islamic commercial banks registered with the Financial Services Authority for the period 2016-2020). As for this study, the soundness of the bank is measured using the RGEC method, which includes Risk Profile, Good Corporate Governance, Earnings, and Capital. Meanwhile, the Good Corporate Governance variable is measured using the GCG mechanism which includes Institutional Ownership, Managerial Ownership, Independent Board of Commissioners, and the Audit Committee

Sampling was done by purposive sampling method. Hypothesis testing in this study used descriptive analysis and associative analysis. The population of this study is all Islamic commercial banks registered with the financial services authority with a total population of 35. By using purposive sampling technique to obtain 7 Islamic commercial banks. The source of data in this study is secondary data.

Keywords: Risk Profile, Good Corporate Governance Mechanism, Profitability, Capital, Earnings, Management