

**PENGARUH KEPEMILIKAN INSTITUSIONAL, *LEVERAGE* DAN
KOMITE AUDIT TERHADAP MANAJEMEN LABA
(STUDI EMPIRIS PADA PERUSAHAAN YANG TERDAFTAR DI PT
BURSA EFEK INDONESIA DARI TAHUN 2015 – 2017)**

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TESIS

Pembimbing :

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**PROGRAM MAGISTER DAN DOKTOR
FAKULTAS EKONOMI
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**Sebagai salah satu syarat untuk memperoleh
gelar Magister Sains pada Program Studi
Magister Akuntansi**



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UNIVERSITAS ANDALAS
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ABSTRACT

Aga Arye Perdana. The Influence of Institutional Ownership, Leverage, And Audit Committee to Earnings Management on Companies which Listed on the Indonesia Stock Exchange (BEI) in 2015-2017.

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This research aimed to analyze: 1) The influence of institutional ownership to earnings management, 2) The influence of leverage to earnings management and 3) The influence of audit committee. Population in this research is entire companies which listed on the Indonesia Stock Exchange (BEI) in 2015-2017. Election of sample with purposive sampling method and is obtained by the amount of sample counted 194 company. This research used secondary data. Analysis used is multiple linear regression and t test, to seek for influence of institutional ownership, leverage, and audit committee to earnings management. Result of examination indicate that: 1) Institutional ownership had a significant effect to earnings management, with direction is positive 2) Leverage had a significant effect to earnings management, with direction is negative and 3) audit committee had a significant effect to earnings management, with direction is positive.

Keywords : Ownership, Leverage, Audit committee, Earnings