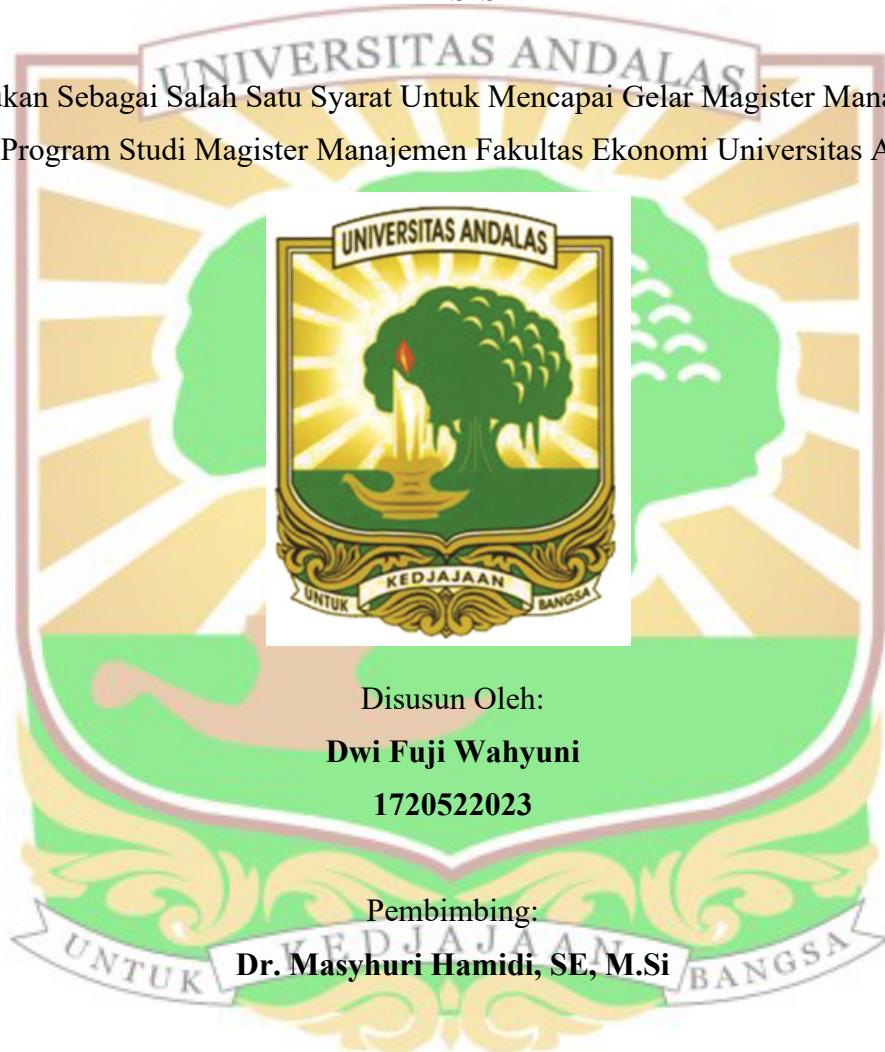


**PENGARUH CORPORATE GOVERNANCE TERHADAP MANAJEMEN  
LABA PADA PERUSAHAAN YANG TERMASUK DALAM INDEKS LQ45  
TAHUN 2014 - 2018**

**TESIS**

Diajukan Sebagai Salah Satu Syarat Untuk Mencapai Gelar Magister Manajemen  
Pada Program Studi Magister Manajemen Fakultas Ekonomi Universitas Andalas



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**FAKULTAS EKONOMI**

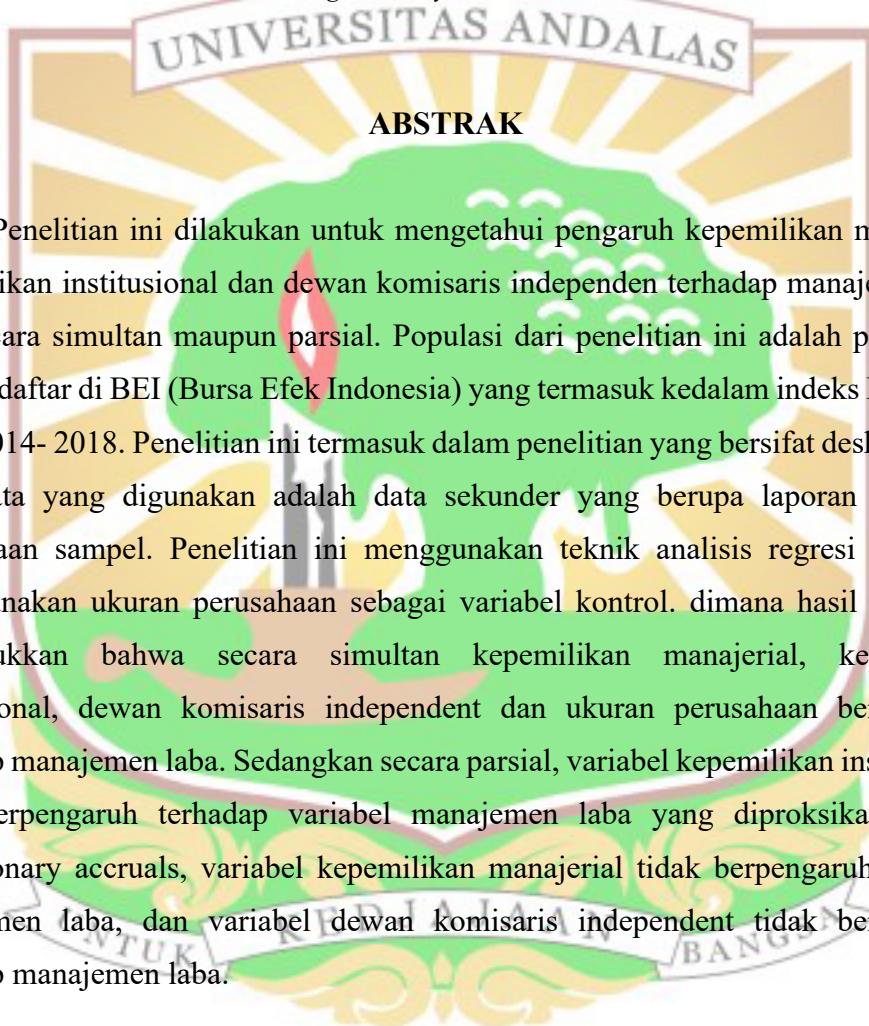
**UNIVERSITAS ANDALAS**

**2020**

**PENGARUH CORPORATE GOVERNANCE TERHADAP MANAJEMEN LAA  
PADA PERUSAHAAN YANG TERMASUK DALAM INDEKS LQ45 DI  
BURSA EFEK INDONESIA TAHUN 2014-2018**

*Tesis oleh Dwi Fuji Wahyuni*

*Pembimbing Dr. Masyhuri Hamidi, SE, M.Si*

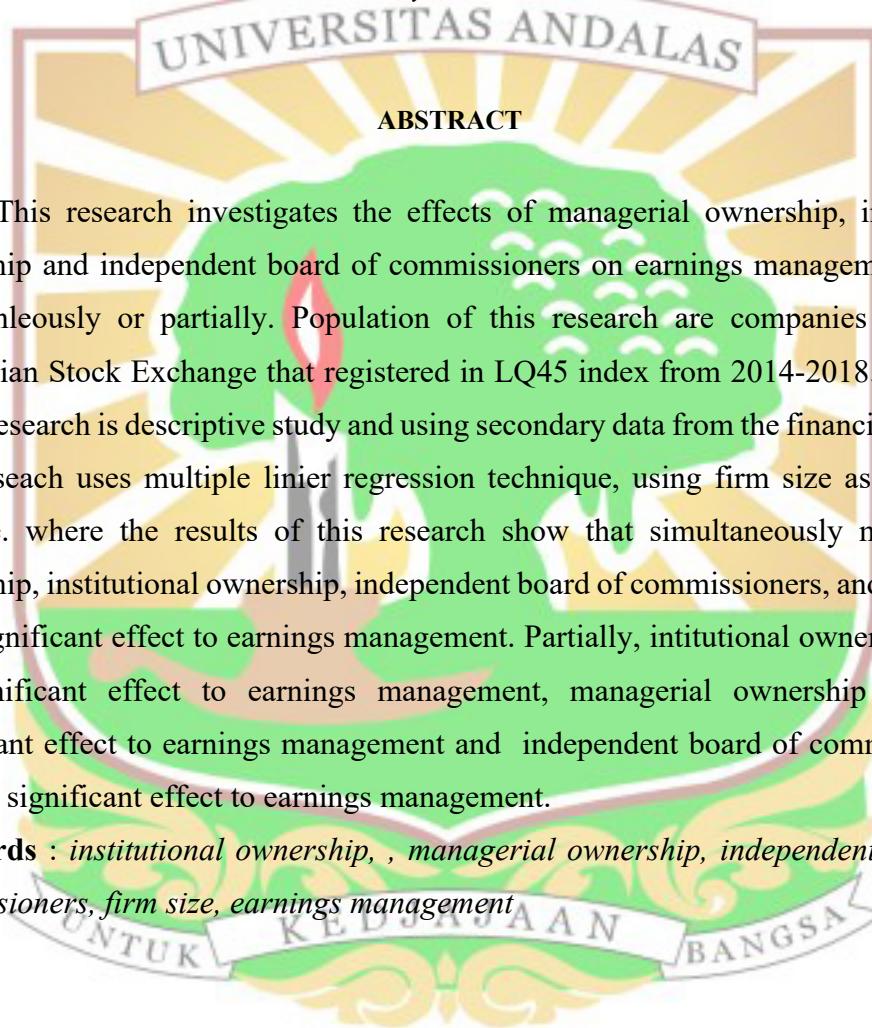


**Kata Kunci :** *kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, ukuran perusahaan, manajemen laba*

# **THE EFFECT OF CORPORATE GOVERNANCE ON EARNING MANAGEMENT IN COMPANIES LISTED ON INDONESIA STOCK EXCHANGE THAT REGISTERED IN LQ45 INDEX FROM 2014-2018**

*Thesis by Dwi Fuji Wahyuni*

*Advisor Dr. Masyhuri Hamidi, SE, M.Si*



This research investigates the effects of managerial ownership, intitutional ownership and independent board of commissioners on earnings management either simultanleously or partially. Population of this research are companies listed on Indonesian Stock Exchange that registered in LQ45 index from 2014-2018. The type of this research is descriptive study and using secondary data from the financial reports. This reseach uses multiple linier regression technique, using firm size as a control variable. where the results of this research show that simultaneously managerial ownership, institutional ownership, independent board of commissioners, and firm size have significant effect to earnings management. Partially, intitutional ownership have no significant effect to earnings management, managerial ownership have no significant effect to earnings management and independent board of commissioners have no significant effect to earnings management.

**Keywords :** *institutional ownership, , managerial ownership, independent board of commissioners, firm size, earnings management*