

ABSTRAK

Iswan Hasan. 931 413 003. 2020. Pengaruh Kepemilikan Institusional Dan Leverage Terhadap Manajemen Laba Perusahaan Manufaktur Sub Sektor Pertambangan Batubara Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018. Skripsi Program Studi S1 Manajemen, Jurusan Manajemen, Fakultas Ekonomi. Universitas Negeri Gorontalo, dibawah bimbingan Bapak Dr. Hais Dama, SE, M.Si selaku pembimbing 1 dan Bapak Dr. Rizan Machmud, S.Kom, M.Si selaku pembimbing 2.

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional dan leverage terhadap manajemen laba perusahaan manufaktur sub sektor pertambangan batubara yang terdaftar di Bursa Efek Indonesia periode 2014-2018 secara parsial maupun simultan. Data dalam penelitian ini yakni data sekunder yang diperoleh melalui akses pada situs BEI. Analisis data dalam penelitian ini yakni regresi berganda.

Hasil Penelitian menunjukkan bahwa (1) Kepemilikan institusional berpengaruh negatif dan signifikan terhadap manajemen laba. (2) Leverage berpengaruh positif dan signifikan terhadap manajemen laba. (3) Kepemilikan institusional dan leverage secara bersama-sama berpengaruh signifikan terhadap manajemen laba dengan nilai determinan sebesar sebesar 82,9422%. Sisanya sebesar 17.0578% dijelaskan variabel lain seperti kepemilikan manajerial, profitabilitas, kebijakan manajemen dan tingkat pajak penghasilan perusahaan.

Kata Kunci: Manajemen Laba, Kepemilikan Institusional, Leverage

ABSTRACT

Iswan Hasan. 931 413 003. 2020. The Influence of Institutional Ownership and Leverage toward Profit Management of Coal Mining Manufacturing Companies listed in Indonesia Stock Exchange from 2014 to 2018. Skripsi, Bachelor's Degree Program in Management, Department of Management, Faculty of Economics, State University of Gorontalo. The principal supervisor is Dr. Hais Dama, SE, M.Si, and the co-supervisor is Dr. Rizan Machmud, S.Kom, M.Si.

This research aimed at investigating the influence of institutional ownership and leverage toward profit management of coal mining manufacturing companies listed in Indonesia Stock Exchange from 2014 to 2018 partially and simultaneously. The data were secondary data collected by accessing the Indonesia Stock Exchange's site. The data analysis applied multiple regression analysis.

Findings revealed that (1) institutional ownership negatively and significantly influenced the profit management, (2) leverage positively and significantly influenced the profit management, and (3) simultaneously, institutional ownership and leverage had significant influence toward the profit management by having determination value for 82.9422%. The rest 17.0578% can be explained by other variables such as managerial, profitability, management policy, and income tax level of companies.

Keywords: Profit Management, Institutional Ownership, Leverage

