

**ANALISIS PENGARUH REPUTASI AUDITOR, PROPORSI
DEWAN KOMISARIS INDEPENDEN, LEVERAGE,
KEPEMILIKAN MANAJERIAL DAN PROPORSI KOMITE
AUDIT INDEPENDEN
TERHADAP MANAJEMEN LABA
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Oleh:

Edgina Antonia

L. Suryanto

Suyudi Mangunwihardjo

Mulyo Haryanto

ABSTRACT

Earning management is a manager effort to manipulate the financial report in allowed border of accountancy principles which aimed to give a mislead information to the financial report user for the manager interest. From the researches of *earning management* in Indonesia, the result shows that there are different recommendations from one researcher to the other.,the inconsistency of the research result had inspired the researcher doing the research again. The purpose of this research to reexamine the influence of reputation of the auditor, the independent commissariat council proportion, the *leverage*, the managerial properties and the independent audit committee proportion to the *earning management*. Based on the result of the hypothetical examination in this research, it is proved that (1) The auditor reputation does significantly influence the *earning management*, it is showed by the value of the examination significance of $0.002 < 0.05$. (2) The independent commissariat council proportion does not significantly influence the *earning management*; it is showed by the value of the examination significance of $0.401 > 0.05$. (3) The *leverage* does not significantly influence the *earning management*, it is showed by the value of the examination significance of $0.430 > 0.05$. (4) The managerial properties do significantly influence the *earning management*, it is showed by the value of the examination significance of $0.046 < 0.05$. (5) The independent audit committee proportion influence the *earning management* significantly, it is showed by the value of the examination significance of $0.001 < 0.05$. (6) The value of *Adjusted R square* is 0.291 which mean that there is only 29.1% of *earning management* variation which can be explain by the auditor reputation, independent commissariat council proportion, *leverage*, managerial properties and independent audit committee proportion.

Key words: *earning management*, Auditor Reputation, Independent Commissariat Council Proportion, *Leverage*, Managerial Properties and Independent Audit Committee Proportion