

ANALISIS PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE,  
LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP TINDAKAN  
MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR YANG  
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The purpose of this research is to test the influence of good corporate governance mechanisms, leverage, and firm size to the earnings management. This research applies good corporate governance mechanisms (with the proxy of managerial ownership, independent commissioner on the board, and audit committee), leverage, and firm size as independent variables, and earning management as dependent variable. The subject of the research is the manufacturing companies (limited to the consumer goods industry sector) which are listed in the Indonesia Stock Exchange from 2014 to 2016. The samples selection is performed by using purposive sampling method. From this method, it was collected 84 observations from 28 companies during 3 years. By using multiple regression analysis as the research method, the results shown that leverage and firm size have influenced to earning management, while good corporate governance mechanisms doesn't have influence to earnings management.

Keyword : Good Corporate Governance Mechanisms, Leverage, Firm Size, Earnings Management