

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh komite audit (KA), kepemilikan institusional (KI) persentase saham publik (PSP) dan *leverage* (LEV) terhadap manajemen laba (EM). Penelitian ini difokuskan pada perusahaan di *Jakarta Islamic index* (JII) periode tahun 2009-2013. Teknik pengambilan sampel menggunakan purposive sampling. Metode analisis yang digunakan adalah analisis regresi berganda. Jumlah sampel sebanyak 13 perusahaan dan metode analisis penelitian yang digunakan adalah analisis regresi berganda. Hasil penelitian ini membuktikan bahwa komite audit (KA) tidak berpengaruh terhadap manajemen laba (EM), kepemilikan institusional (KI) tidak berpengaruh terhadap manajemen laba (EM), persentase saham publik (PSP) tidak berpengaruh terhadap manajemen laba (EM). Sedangkan secara bersama komite audit (KA), kepemilikan institusional (KI), persentase saham publik (PSP) dan *leverage* (LEV) juga tidak berpengaruh terhadap manajemen laba (EM).

Kata kunci: Komite Audit, Kepemilikan Institusional, persentase saham Publik, *Leverage* dan Manajemen Laba

ABSTRACT

This research aims to empirically examine the effect of audit committee (KA), institutional ownership (KI), percentage of public shares (PSP) and leverage (LEV), on earnings management (EM). This study focused on companies in Jakarta Islamic index (JII) 2009-2013 period. The sampling technique using purposive sampling. The analytical method used is multiple regression analysis. The total sample of 13 companies. The results of this research demonstrate that audit committee (KA) had no significant effect on earnings management (EM), Institutional Ownership (KI) had no significant effect on earnings management (EM), percentage of public shares (PSP) had no significant effect on earnings management (EM), and leverage had no significant effect on earnings management (EM). Simultaneously audit committee (KA), institutional ownership (KI), percentage of public shares (PSP), leverage (LEV), had no significant effect on earnings management (EM).

Keywords: *Earnings Management, Audit Committee, Institutional Ownership, Percentage Of Public Shares, Leverage.*