

ABSTRACT

JESSICA NOVIA LUKMAN, Effect of Managerial Ownership, Company Size, Mekanisme Corporate Governance and Compensation Bonuses for Profit Management. (Under the guidance of Andry Putranto, SE., M.Sc., Ak.)

This study entitled "The Effect of Managerial Ownership, Company Size, Mechanism of Corporate Governance and Compensation Bonuses Against Profit Management in Manufacturing company. Managerial Ownership in this study using the percentage of shares divided by shares outstanding management, company size measured by the natural logarithm of the value of the company's assets. Mechanism of Corporate Governance is measured by two variables, namely the Board of Commissioners, the Audit Committee. Bonus compensation is measured using a dummy variable, if the companies provide compensation bonuses to management then given a value of 1 and 0 otherwise. The research was conducted by the method of literature and documentation. Data taken from the Indonesia Stock Exchange (IDX). The method of analysis used in this study is multiple regression. This study used data manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2009 to 2011 as many as 20 sample companies. The results of this study indicate that the variable has a significant influence on earnings management is the size of the company and the proportion of independent commissioners. Managerial ownership variables, the audit committee and a compensation bonus was not a significant influence on earnings management by the company manufactures.

Keywords: Managerial Ownership, Company Size, Board of Commissioners, the Audit Committee, Compensation Bonus, Profit Management