

## **ABSTRAK**

Tujuan penelitian ini untuk menguji pengaruh earning management terhadap nilai perusahaan dengan good corporate governance sebagai variabel moderating yang terdaftar di BEI. Populasi dari penelitian ini yaitu laporan keuangan perusahaan manufaktur yang terdaftar di BEI. Sampel penelitian sebanyak 5 perusahaan manufaktur yang diperoleh menggunakan teknik purposive sampling. Metode pengumpulan data menggunakan dokumentasi dan metode analisis data yang digunakan adalah moderate analysis regresion, uji t dan uji F. Hasil penelitian menunjukan bahwa earning management berpengaruh terhadap nilai perusahaan ( $-2,410 < 0,05$ ), Kepemilikan intitisional tidak berpengaruh terhadap hubungan antara earning management dengan nilai perusahaan ( $0,192 > 0,05$ ), Kepemilikan manajemen tidak berpengaruh terhadap hubungan antara earning management dengan nilai perusahaan ( $0,743 > 0,05$ ), Komisaris Independent berpengaruh terhadap hubungan antara earning management dengan nilai perusahaan ( $0,047 < 0,05$ ), Klasifikasi Akuntan Publik tidak berpengaruh terhadap hubungan antara earning management dengan nilai perusahaan ( $0,445 > 0,05$ ).

Kata kunci: Earning Management, Nilai Perusahaan, Good Corporate Governance

## **ABSTRACT**

The purpose of this study was to examine the effect of earnings management on firm value with good corporate governance as a moderating variable listed on the IDX. The population of this study is the financial statements of manufacturing companies listed on the IDX. Research samples of 5 manufacturing companies were obtained using purposive sampling technique. Data collection methods using documentation and data analysis methods used are moderate regression analysis, t test and F test. The results of the study show that earnings management affects the firm's value (-2,410 < 0.05), institutional ownership has no affect on the relationship between earnings management with a firm value (0.192 > 0.05), Management ownership has not affect the relationship between earnings management and firm value (0.743 > 0.05), Independent Commissioners affect the relationship between earnings management and firm value (0.047 < 0.05), Public Accountant Classification has no affect on the relationship between earnings management and firm value (0.445 > 0.05)

**Keyword:** Earning management, Firm Value, Good Corporate Governance