

ABSTRACT

The Effect of Good Corporate Governance (GCG) and Deferred Tax Expenses on Profit Management (Empirical study of infrastructure sector companies listed on the IDX in 2017 – 2021)

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This study aims to explain and understand the effect of the Good Corporate Governance (GCG) variable by proxy for the calculation of the Audit Committee, Independent Board of Commissioners, Managerial Ownership, and Institutional Ownership as well as the Deferred Tax Expense variable on earnings management actions with Corporate Value as the control variable, in where this research was conducted based on an empirical study of infrastructure sector companies listed on the Indonesia Stock Exchange in 2017 – 2021. The population of this study was 57 consumer cyclicals sector companies listed on the IDX for the period 2017 to 2021, with a total sample of 200 samples obtained based on purposive sampling method. The data analysis technique is using multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that the Independent Board of Commissioners and Deferred Tax Expenses have an effect on Profit Management, while Good Corporate Governance (GCG) by proxy calculations of the Audit Committee, Managerial Ownership and Institutional Ownership have no effect on Earnings Management. Simultaneously, the variable Good Corporate Governance (GCG) with a proxy for the calculation of the Audit Committee, Independent Board of Commissioners, Managerial Ownership, and Institutional Ownership and the variable deferred tax expense has an effect on Profit Management with Firm Value as a control variable which can increase the coefficient of determination to be higher.

Keywords : *Good Corporate Governance (GCG), Audit Committee, Independent Board of Commissioners, Managerial Ownership, Institutional Ownership, Deferred Tax Expense, Profit Management, Company Value*

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