**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh mekanisme *good corporate governance* (kepemilikan institusional, komisaris independent, dan komite audit) terhadap manajemen laba dengan *leverage* sebagai variabel moderasi. Perusahaan perbankan konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015–2020 menjadi populasi dalam penelitian ini yang berjumlah 44 perusahaan. Sampel dipilih dengan beberapa kriteria yang menghasilkan 35 perusahaan setiap tahunnya (210 unit analisis). Analisis data menggunakan analisis regresi moderasi menggunakan *software* Eviews. Hasil penelitian ini menunjukan jika kepemilikan institusional, komisaris independent, dan komite audit tidak berpengaruh terhadap manajemen laba. *Leverage* memoderasi pengaruh komisaris independen dan komite audit terhadap manajemen laba tetapi tidak memoderasi pengaruh kepemilikan institusional terhadap manajemen laba.

Kata kunci: Mekanisme GCG, *Leverage*, Manajemen Laba

***Abstract***

*This study aims to analyze the effect of good corporate governance mechanisms (institutional ownership, independent commissioners, and audit committe) on earnings management with leverage as a moderating variable. Conventional banking companies listed on the Indonesia Stock Exchange (IDX) for the 2015–2020 period became the population in this study, which amounted to 44 companies. The sample was selected by several criteria which resulted in 35 companies each year (210 units of analysis). Data analysis used moderated regression analysis using Eviews software. The results of this study indicate that institutional ownership, independent commissioners, and audit committees have no effect on earnings management. Leverage moderates the effect of independent commissioners and audit committees on earnings management but does not moderate the effect of institutional ownership on earnings management.*

*Keywords: GCG Mechanism, Leverage, Earnings Management*