

***The Influence of Characteristics Audit Committee and the Proportion of Female Board Commissioners on Real Earnings Management***

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***Abstract***

*The issue of earnings management as a financial scandal has become a public concern, especially on corporate governance as an internal control mechanism to ensure the quality of financial reporting. This study aims to determine the relationship between the characteristics of the audit committee and the proportion of female commissioners to determine the relationship between internal control mechanisms and real earnings management in manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. Using multiple linear regression with quantitative methods and secondary data on 131 companies. Researchers detect real earnings management using the Cohen and Zarowin (2010) model, the characteristics of the audit committee are seen based on the size of the audit committee, audit committee tenure, and audit committee expertise based on the Financial Services Authority Regulation No.55/PJOK.04/2015. The results found are that the size of the audit committee has a significant effect on real earnings management, but there is no significant effect between audit committee tenure and audit committee expertise on real earnings management. In addition, there is a significant effect of the proportion of female commissioners on real earnings management*

*Keyword: Audit Committee Size, Audit Committee Tenure, Audit Committee Expertise, Female Board of Commissioners, Real Earnings Management.*

# **Pengaruh Karakteristik Komite Audit dan Proporsi Dewan Komisaris Wanita terhadap Praktik Manajemen Laba Riil**

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## **Abstrak**

Isu manajemen laba sebagai skandal keuangan telah menjadi perhatian publik, khususnya pada tata kelola perusahaan sebagai mekanisme pengendalian internal untuk memastikan kualitas pelaporan keuangan. Penelitian ini bertujuan untuk mengetahui hubungan karakteristik komite audit dan proporsi dewan komisaris wanita untuk menetapkan hubungan antara mekanisme pengendalian internal terhadap manajemen laba riil pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Menggunakan regresi linear berganda dengan metode kuantitatif dan data sekunder pada 131 perusahaan. Peneliti mendeteksi manajemen laba riil dengan model Cohen dan Zarowin (2010), karakteristik komite audit dilihat berdasarkan ukuran komite audit, komite audit *tenure*, dan keahlian komite audit berdasarkan Peraturan Otoritas Jasa Keuangan No.55/PJOK.04/2015. Hasil yang ditemukan adalah ukuran komite audit memiliki pengaruh yang signifikan terhadap manajemen laba riil, namun tidak ditemukan pengaruh yang signifikan antara komite audit *tenure* dan keahlian komite audit terhadap manajemen laba riil. Selain itu, terdapat pengaruh signifikan proporsi dewan komisaris wanita terhadap manajemen laba riil.

Kata kunci: Ukuran Komite Audit, Komite Audit *Tenure*, Keahlian Komite Audit, Dewan Komisaris Wanita, Manajemen Laba Riil.