

***The Effect of Internal Audit Function on Real Earnings Management with  
Audit Committee Expertise as a Moderating Variable***

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***Abstract***

*This study is quantitative research and aims to empirically prove the effect of internal audit functions such as internal audit certification, internal audit expertise, internal audit size on real earnings management with audit committee expertise as a moderating variable and profitability, leverage, and firm size as control variables. Real earnings management is measured by Cohen and Zarowin's (2010) model, namely the calculation between abnormal cash flow and abnormal discretionary expenses as the first model and the calculation between abnormal production cost and abnormal discretionary expenses as the second model. This study uses secondary data from non-financial companies' annual reports for the period 2018-2020. The total sample of the study was 519 samples and the method of analysis used in this study is panel data regression with STATA. The result of this study stated that the expertise and size of internal audit have a negative and significant effect on real earnings management through the abnormal discretionary expenses and abnormal production costs. Also, audit committee expertise reinforces the negative influence of expertise and size of internal audit on real earnings management.*

**Keywords** : *real earnings management, internal audit certification, internal audit expertise, internal audit size, audit committee expertise.*

# **Keahlian Komite Audit Memoderasi Pengaruh Fungsi Audit Internal Terhadap Manajemen Laba Riil**

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## **Abstrak**

Penelitian ini merupakan penelitian yang bersifat kuantitatif dengan tujuan untuk membuktikan secara empiris pengaruh fungsi audit internal yang terbagi atas sertifikasi audit internal, keahlian audit internal, serta ukuran audit internal terhadap manajemen laba riil dengan keahlian komite audit berperan sebagai variabel moderasi serta profitabilitas, *leverage*, dan ukuran perusahaan sebagai variabel kontrol. Manajemen laba riil diukur menggunakan model Cohen dan Zarowin (2010) yaitu penjumlahan antara arus kas operasi abnormal dan beban diskresioner abnormal sebagai model satu dan penjumlahan antara biaya produksi abnormal dengan beban diskresioner abnormal sebagai model 2. Penelitian menggunakan data sekunder yaitu perusahaan non keuangan yang terdaftar pada Bursa Efek Indonesia periode 2018-2020. Total keseluruhan sampel penelitian adalah 519 sampel menggunakan metode analisis regresi data panel dengan berbantuan aplikasi STATA. Hasil penelitian menyatakan bahwa keahlian dan ukuran audit internal berpengaruh negatif dan signifikan terhadap manajemen laba riil melalui pemanfaatan penjumlahan biaya produksi abnormal dan beban diskresioner serta keahlian komite audit mampu memoderasi hubungan baik keahlian serta ukuran audit internal terhadap manajemen laba riil.

**Kata kunci** : manajemen laba riil, sertifikasi audit internal, keahlian audit internal, ukuran audit internal, keahlian komite audit.