

***THE INFLUENCE OF INDEPENDENT COMMISSIONER,  
REPUTATION AUDITOR AND AUDIT QUALITY  
TOWARD EARNINGS MANAGEMENT***

*By*

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***Abstract***

*This research was conducted to examine the effect of Independent Commissioner, Auditor Reputation and Audit Quality toward Earnings Management in the manufacturing sectors companies in the Indonesia Stock Exchange (IDX) during the period 2011-2012. Measured of audit quality using auditor specialization industry. The hypothesis in this study using multiple linear regression. The research findings indicated that the Independent Commissioner, Reputation Auditor and Audit Quality no significant effect on Earnings Management.*

*Keywords: Independent Commissioner, Reputation Auditor, Audit Quality.*

# **PENGARUH KOMISARIS INDEPENDEN, REPUTASI AUDITOR DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA**

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## ***Abstrak***

Penelitian ini dilakukan untuk menguji pengaruh Komisaris Independen, Reputasi Auditor dan Kualitas Audit terhadap Manajemen Laba di sektor manufaktur perusahaan di Bursa Efek Indonesia (BEI) selama periode 2011-2012. Kualitas audit diukur dengan menggunakan auditor spesialis industri. Hipotesis dalam penelitian ini menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa Komisaris Independen, Reputasi Auditor dan Kualitas Audit tidak berpengaruh signifikan terhadap Manajemen Laba.

Kata kunci: Komisaris Independen, Reputasi Auditor, Kualitas Audit