

***The Effect Of Audit Committee Characteristics On Earnings Management At Listed Companies In Indonesia (Study On Non-Financial Companies In Indonesia Stock Exchange For 2017-2019)***

**By Ericha Pricella**

***ABSTRACT***

*The objective of this study is to examine the effect of the characteristics of the audit committee on earnings management at non-financial companies listed on the Indonesia Stock Exchange for the period 2017 - 2019. By using company size, leverage and profitability as control variables. Earnings management as the dependent variable is proxied by real earnings management (REM) measurements from Cohen et. al., (2008). The characteristics of the audit committee as an independent variable are proxied by the audit committee independent, audit committee expertise, and audit committee tenure. A sample of 516 listed Indonesian firms (non-financial) covering the period: 2017 to 2019 was used for the study. The analysis method used is linear regression analysis of panel data with random-effects model and STATA version 12.1. Based on the results of data analysis, it can be concluded that the audit committee independent and the audit committee expertise have no influence on earnings management, while the audit committee tenure has a positive and significant effect on earnings management.*

*Keywords: audit committee independent, audit committee expertise, audit committee tenure, real earnings management*

# **Pengaruh Karakteristik Komite Audit Terhadap Manajemen Laba Dalam Perusahaan Terdaftar Di Indonesia (Studi Pada Perusahaan Non Keuangan Di Bursa Efek Indonesia Periode 2017-2019)**

**Oleh Ericha Pricella**

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh dari karakteristik komite audit terhadap manajemen laba pada perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia periode 2017 - 2019. Dengan menggunakan ukuran perusahaan, *leverage*, dan profitabilitas sebagai variabel kontrol. Manajemen laba sebagai variabel dependen diproksikan oleh pengukuran manajemen laba riil (REM) dari Cohen et. al., (2008). Karakteristik komite audit sebagai variabel independen diproksikan oleh komite audit independen, komite audit *expertise*, dan komite audit *tenure*. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan, dengan sampel penelitian berjumlah 516 perusahaan non keuangan. Metode analisis yang digunakan adalah analisis regresi linear data panel dengan model data random efek dan STATA versi 12.1. Berdasarkan hasil analisis data dapat disimpulkan bahwa komite audit independen dan komite audit *expertise* tidak memiliki pengaruh terhadap manajemen laba, sedangkan komite audit *tenure* memiliki pengaruh positif dan signifikan terhadap manajemen laba.

Kata Kunci: komite audit independen, komite audit *expertise*, dan komite audit *tenure*, manajemen laba riil.