

Pengaruh Keahlian Keuangan Komite Audit, Komite Audit Wanita, dan Busy Boards terhadap Manajemen Laba

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh keahlian keuangan komite audit, komite audit wanita, dan *busy boards* terhadap manajemen laba. Penelitian ini menggunakan sampel sebanyak 765 observasi perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2018 dengan menggunakan metode analisis regresi linier berganda dan uji t dengan tingkat signifikansi 5% menggunakan *software* SPSS 20. Teknik pengumpulan data yang digunakan adalah *purposive sampling*. Hasil dari penelitian ini menunjukkan bahwa keahlian keuangan komite audit, komite audit wanita, serta *busy boards* berpengaruh negatif signifikan terhadap manajemen laba.

Kata kunci: manajemen laba, keahlian keuangan komite audit, komite audit wanita, *busy boards*

The Influence of Audit Committee Financial Expertise, Female Audit Committee, and Busy Boards on Earnings Management

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ABSTRACT

This study aims to obtain empirical evidence regarding the effect of audit committee financial expertise, female audit committee, and busy boards on earnings management. This study use the data of a sample of 765 firm-year observations of non-financial firms listed on the Indonesian Stock Exchange (IDX) from 2016 to 2018, using multiple linear regression. The analytical technique used is multiple linear regression and t-test with a significance level of 5% using SPSS version 20. The method of selecting the sample of this study was purposive sampling. The results show that audit committee financial expertise, female audit committee, and busy boards negative significant effect on earnings management.

Keywords: earnings management, audit committee financial expertise, female audit committee, busy boards