

**MINISTRY OF RESEARCH TECHNOLOGY AND HIGHER EDUCATION**  
**FACULTY OF ECONOMICCS AND BUSINESS AIRLANGGA UNIVERSITY**

STUDY PROGRAM : ACCOUNTING  
LIST NUMBER : .....

**ABSTRACT**  
**ACCOUNTING BACHELOR DEGREE THESIS**

NAME : ROMI SUGHA ERFIANSYAH  
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COMPOSING YEAR : 2020  
TITLE : THE EFFECT OF BOARD of COMMISSIONER  
EFFECTIVENESS, OWNERSHIP STRUCTURE, AND  
AUDIT QUALITY ON EARNINGS MANAGEMENT

ISI:

This study aims to determine the effect of board of commissioner effectiveness, ownership structure and audit quality on earnings management. The independent variables in this study are board of commissioner effectiveness, managerial ownership structure, institutional ownership structure and audit quality, while the dependent variable is earnings management. The data used in this study is financial report obtained within IDX website year 2016 through 2018. The research method used is quantitative approach and using hypothesis test with sample based on purposive sampling method. Descriptive analysis, multicollinearity, F test and R-squared linear regression. This study found positive relationship between board of commissionees effectiveness and earning management, negative relationship between both managerial and institutional ownership toward earnings management, while audit quality have no effect on earnings management.

Keyword: Board of Commissioners Effectiveness, Ownership Structure, Audit Quality, Earnings Management