

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menguji secara empiris pengaruh keahlian akuntansi dan keahlian keuangan komite audit dan dewan komisaris terhadap manajemen laba. Jenis penelitian ini yaitu penelitian kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI tahun 2016-2020 sebanyak 79 perusahaan. Penentuan sampel menggunakan purposive sampling dan diperoleh sebanyak 12 perusahaan. Pengujian hipotesis penelitian menggunakan regresi linear berganda dengan alat bantu *software* SPSS 25.

Berdasarkan hasil pengujian hipotesis dapat ditarik kesimpulan bahwa keahlian akuntansi komite audit berpengaruh terhadap manajemen laba (H1 diterima). Keahlian keuangan komite audit berpengaruh terhadap manajemen laba (H2 diterima). Keahlian akuntansi dewan komisaris berpengaruh terhadap manajemen laba (H3 diterima). Keahlian keuangan dewan komisaris berpengaruh terhadap manajemen laba (H4 diterima).

Kata Kunci : Keahlian Akuntansi, Keahlian Keuangan, Komite Audit, Dewan Komisaris, Manajemen Laba

ABSTRACT

This study aims to determine and test empirically the influence of accounting expertise and financial expertise of the audit committee and the board of commissioners on earnings management. This type of research is quantitative research. The data used in this study is secondary data in the form of financial statements of manufacturing companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange (IDX) during the 2016-2020 period. The population in this study were all manufacturing companies in the basic industrial and chemical sectors which were listed on the IDX in 2016-2020, totaling 79 companies. Determination of the sample using purposive sampling and obtained as many as 12 companies. Testing the research hypothesis using multiple linear regression with SPSS 25 software tools.

Based on the results of hypothesis testing, it can be concluded that the audit committee's accounting expertise has an effect on earnings management (H1 is accepted). The financial expertise of the audit committee influences earnings management (H2 is accepted). The board of commissioners' accounting expertise has an effect on earnings management (H3 accepted). The board of commissioners' financial expertise has an effect on earnings management (H4 accepted).

Keywords: Accounting Expertise, Financial Expertise, Audit Committee, Board of Commissioners, Earnings Management