

## ABSTRACT

*This research purpose to analyze the influence of board director's size, proportion of independent commissioners, and audit committee's competence on earnings management. Population of this research is manufacturing company of various industry sector listed in Indonesia Stock Exchange periode 2012-2016. The sample in this research is 6 companies , selected using purposive sampling method. The data were analyzed by using multiple linear regression analysis.*

*The result of this research show that audit committee competence had a significant negative effect on earnings management. Meanwhile, the board director's size and proportion of independent commissioners had not influence on earnings management.*

**Keywords** : board director's size, proportion of independent commissioners, audit committee competence, earnings management.



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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran dewan direksi, proporsi dewan komisaris independen, dan kompetensi komite audit terhadap manajemen laba. Populasi penelitian ini adalah perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode 2012-2016. Sampel penelitian berjumlah 6 perusahaan yang dipilih dengan menggunakan metode *purposive sampling*. Data dianalisis menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa kompetensi komite audit berpengaruh negatif signifikan terhadap manajemen laba. Sedangkan ukuran dewan direksi dan proporsi dewan komisaris independen tidak berpengaruh terhadap manajemen laba.

Kata kunci : ukuran dewan direksi, proporsi dewan komisaris independen, kompetensi komite audit, manajemen laba

