

ABSTRACT

The Size and Meeting of Audit Committee on Earnings Management:

Evidence from Indonesia

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This research investigate the effectiveness of audit committee characteristics that represent by the number of member and frequency of meeting in preventing likelihood of earnings management. Earning management proxies by discretionary accruals. This research use the sample of all manufacturing firms listed on Indonesian Stock Exchange in year of 2009 until 2014. The study find significant association between the size of audit committee and lower level of discretionary accruals. But, the study can not find the relation between the frequency of meeting and discretionary accruals.

Keywords: Earnings Mangement; Audit Committee

ABSTRAK

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Penelitian ini menginvestigasi efektivitas karakteristik komite audit yang diwakili dengan jumlah anggota dan frekuensi pertemuan komite audit dalam mencegah kemungkinan manajemen laba. Manajemen laba diwakili dengan akrual diskresioner. Penelitian ini menggunakan sampel dari seluruh perusahaan manufaktur yang terdaftar di bursa efek Indonesia dalam kurun waktu tahun 2009 sampai dengan 2014. Penelitian ini menemukan pengaruh yang signifikan antara jumlah anggota komite audit dengan level rendah akrual diskresioner. Tetapi, penelitian ini tidak menemukan pengaruh antara frekuensi pertemuan komite audit dengan akrual diskresioner.

Kata Kunci: Manajemen Laba; Komite Audit

HALAMAN PERSETUJUAN PEMBIMBING

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**The Size and Meeting of Audit Committee on Earnings Management:
Evidence from Indonesia**

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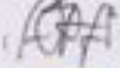

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Menyatakan dengan sebenarnya, bahwa Tugas Akhir yang saya buat ini adalah benar-benar merupakan hasil karya sendiri dan bukan merupakan hasil jiplakan/salinan/saduran dari karya orang lain. Data dalam skripsi ini merupakan bagian data penelitian kelompok di bawah bimbingan Bapak Drs. Muhammad Agung Prabowo M.Si., Ph.D., Ak.

Apabila ternyata dikemudian hari terbukti pernyataan ini tidak benar, maka saya bersedia menerima sanksi akademik berupa penarikan Ijazah dan penjabatan gelar sarjananya.

Demikian pernyataan ini saya buat dengan sebenar-benarnya.

Surakarta, Januari 2016



M Fabri Ananta
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MOTTO

“Dream as if you'll live forever. Live as if you'll die today.”

(James Dean)

“Never explain yourself to anyone; the one who likes you, would not need it &
the one who dislikes you, would not believe it.”

(Ali bin Abi Thalib)

“The only person you are destined to become is the person you decide to be”

(Ralph Waldo Emerson)

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