

ABSTRACT

This study aims to examine and determine the empirical evidence of the influence of the Characteristics of the Board of Commissioners, Audit Committee and Company Size on Earnings Quality. The sample used in the study amounted to 50 manufacturing companies listed on the Indonesia Stock Exchange continuously during the 2012-2017 period using the purposive sampling method. Data obtained from annual reports that have been published by the Indonesia Stock Exchange during the period 2012 - 2017, which can be accessed through www.idx.co.id. This research uses regression analysis. The results of this study indicate that the size of the board of commissioners, the independence of the board of commissioners, financial expertise of the board of commissioners, financial expertise of the audit committee and company size have a significant positive effect on earnings quality while the frequency of board meetings, the size of the audit committee, the independence of the audit committee and the frequency of the audit committee meetings not significant positive on earnings quality

Keywords: Earnings Quality, Characteristics of the Board of Commissioners, Audit Committee and Company Size

ABSTRAKSI

Penelitian ini bertujuan untuk menguji dan mengetahui bukti secara empiris pengaruh Karakteristik Dewan Komisaris, Komite Audit dan Ukuran Perusahaan Terhadap *Earnings Quality*. Sampel yang digunakan dalam penelitian berjumlah 50 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia secara terus-menerus selama periode tahun 2012-2017 dengan menggunakan teknik *purposive sampling method*. Data diperoleh dari *annual report* yang telah dipublikasikan oleh Bursa Efek Indonesia selama periode tahun 2012 - 2017, yang dapat diakses melalui www.idx.co.id. Penelitian ini menggunakan analisis regresi. Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris, independensi dewan komisaris, keahlian keuangan dewan komisaris, keahlian keuangan komite audit dan ukuran perusahaan berpengaruh positif signifikan terhadap *earnings quality* sedangkan frekuensi pertemuan dewan komisaris, ukuran komite audit, independensi komite audit dan frekuensi pertemuan komite audit berpengaruh positif tidak signifikan terhadap *earnings quality*

Kata Kunci : *Earnings Quality*, Karakteristik Dewan Komisaris, Komite Audit dan Ukuran Perusahaan