# ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh keahlian akuntansi dan keahlian keuangan komite audit, keahlian akuntansi dan keahlian keuangan dewan komisaris terhadap manajemen laba. Penelitian dilakukan dari periode 2012 - 2018 pada perusahaan bank umum syariah yang telah dipublikasi Bank Indonesia maupun Otorisasi Jasa Keuangan (OJK).

Dalam penelitian ini menggunakan teori agensi. Sampel yang digunakan dalam penelitian sebanyak 10 perusahaan BUS yang terdaftar di Bank Indonesia, dimana metode yang digunakan adalah *purposive sampling*. Metode analisis data menggunakan regresi linier berganda untuk menguji pengaruh keahlian akuntansi dan keahlian keuangan komite audit, keahlian akuntansi dan keahlian keuangan dewan komisaris terhadap manajemen laba.

Hasil pengolahan dapat disimpulkan bahwa variabel komite audit ahli akuntansi diterima, artinya terdapat pengaruh negatif signifikan antara komite audit ahli akuntansi dan manajemen laba, dan komite audit ahli keuangan diterima, artinya terdapat pengaruh negatif signifikan antara komite audit ahli keuangan dengan manajemen laba. Sedangkan variabel dewan komisaris ahli akuntansi ditolak, artinya ada pengaruh negatif tidak signifikan antara dewan komisaris ahli akuntansi dengan manajemen laba, dan dewan komisaris ahli keuangan ditolak, artinya terdapat pengaruh negatif tidak signifikan antara dewan komisaris ahli keuangan dengan manajemen laba.

**Kata Kunci  :** Komite Audit, Dewan Komisaris dan Manajemen Laba.

# ABSTRACT

The research aims to test and analyse the influence of accounting expertise and financial expertise of the audit committee, accounting expertise and financial expertise of the board of commissioners on earnings management. The study was conducted from 2012 - 2018 on Islamic commercial bank companies that have been published by Bank Indonesia and Indonesia Financial Service Authority (OJK).

In this study used agency theory. The sample is used in research of 10 BUS companies registered at Bank Indonesia, where the method used is purposive sampling. Data analysis methods use multiple linear regression to test the effect of a accounting expertise and financial expertise of the audit committee, accounting expertise and financial expertise of the board of commissioners on earnings management.

Processing result can be concluded that the accounting expert audit committee variable is accepted, meaning that there is a significant negatiive effect between the accounting expert audit committee and earning management, and the financial expert audit committee is accepted, meaning that there is a significant negative effect between the financial expert audit committee with earnings management. While the accounting expert board of commissioners variable is rejected, meaning that there is no significant negative effect between the accounting expert board of commisioner and earnings management, and the financial expert board of commissioners is rejected, meaning that there is no significant negative effect between the financial expert board of commissioners and earnings management.

**Keywords :** *Audit Committee, Board of Commissioners and Earnings Management*