

ABSTRAK

Penelitian ini bertujuan menginvestigasi hubungan karakteristik ahli keuangan komite audit atau *Audit Committee Financial Expert* (ACFE) terhadap kualitas laba dengan manajemen laba riil. Sampel menggunakan perusahaan non-keuangan di negara-negara wilayah ASEAN-5 dari periode 2017 hingga 2023. Pengumpulan data diperoleh dari basis data, website resmi dan konten analisis dari laporan tahunan perusahaan. Hasil studi menunjukkan bahwa latar belakang pendidikan menurunkan praktik manajemen laba, tetapi memiliki hubungan positif dengan pengalaman profesional. Ketika karakteristik tersebut dimoderasikan hubungannya meningkatkan praktik manajemen laba. Studi ini memberikan kontribusi dan implikasi secara teoritis untuk mengisi kekosongan literatur dan secara praktis bagi perusahaan terkait karakteristik demografi ACFE.

Kata kunci: ahli keuangan, komite audit, ACFE, latar belakang pendidikan, pengalaman profesional, manajemen laba riil.

ABSTRACT

This study aims to investigate the relationship between the characteristics of Audit Committee Financial Experts (ACFE) and earnings quality through real earnings management. The sample consists of non-financial companies in ASEAN-5 countries from the period 2017 to 2023. Data collection was conducted using databases, official websites, and content analysis of company annual reports. The study results indicate that educational background reduces earnings management practices but has a positive relationship with professional experience. When these characteristics are moderated, their relationship increases earnings management practices. This study contributes theoretically by filling gaps in the literature and practically by providing insights for companies regarding the demographic characteristics of ACFE.

Keywords: *financial expert, audit committee, ACFE, educational background, professional experience, real earnings management*