

Intisari

Penelitian ini memeriksa ketidakkonsistenan hasil penelitian *leverage* dan memeriksa keefektifan komite audit terhadap REM pada periode kecenderungan manajer melakukan *earnings management*. Tujuan penelitian ini untuk menguji pengaruh *leverage*, frekuensi pertemuan rutin, dan gender komite audit terhadap praktik oportunistik *Real Earnings Management* (REM) pada perusahaan manufaktur periode IPO di Indonesia dengan menggunakan data sekunder laporan keuangan perusahaan 2008-2017 sebanyak 32 sampel.

Hasil penelitian menunjukkan bahwa *leverage* tidak berpengaruh terhadap REM, sedangkan untuk frekuensi pertemuan rutin dan gender komite audit berpengaruh terhadap REM. Kesimpulan penelitian ini yaitu bahwa *leverage* tidak dapat dijadikan sebagai salah satu faktor yang dapat membatasi perilaku oportunistik REM. Komite audit dari sisi frekuensi pertemuan rutin dan gender komite audit menunjukkan bahwa komite audit efektif dalam menjalankan fungsi pengawasannya dan dapat dijadikan sebagai faktor untuk membatasi perilaku oportunistik REM.

Implikasi penelitian yaitu bagi akademisi dan juga literatur akuntansi untuk menambah pengetahuan dalam hal pengembangan studi manajemen laba, bagi manajemen perusahaan *leverage* yang tinggi tidak dapat dijadikan gambaran bahwa perusahaan tidak melakukan praktik oportunistik, bagi regulator pasar modal di Indonesia yaitu melakukan evaluasi terkait dengan ketaatan perusahaan publik dalam melaksanakan pertemuan rutin, karena masih adanya perusahaan yang tidak melaksanakan pertemuan rutin secara sempurna, dan implikasi gender komite audit menunjukkan kehadiran anggota perempuan memberikan dampak positif dalam membatasi manajemen laba.

Kata kunci: *leverage*, frekuensi pertemuan rutin, gender komite audit, *earnings management*, *Real Earnings Management*, *Good Corporate Governance*

Abstract

This study examines the inconsistency of the results of leverage research and examines the effectiveness of audit committees towards REM in the period of the tendency of managers to conduct earnings management. The purpose of this study was to examine the effect of leverage, frequency of routine meetings, and gender audit committees on opportunistic practices of Real Earnings Management (REM) in manufacturing companies of the IPO period in Indonesia by using secondary data from 2008-2017 financial statements of 32 samples.

The results showed that leverage did not affect REM, while the frequency of routine meetings and gender audit committees affected REM. The conclusion of this study is that leverage cannot be used as one of the factors that can limit REM opportunistic behavior. The audit committee from the frequency of routine meetings and gender audit committees shows that the audit committee is effective in carrying out its supervisory functions and can be used as a factor to limit REM opportunistic behavior.

The research implications for academics and the accounting literature for increasing knowledge in the development of earnings management studies, for high-leverage company management cannot be used as an illustration that the company does not practice opportunistic practices, for capital market regulators in Indonesia, namely evaluating compliance with public companies in carrying out routine meetings, because there are still companies that do not carry out routine meetings perfectly, and the gender implications of the audit committee indicate that the presence of female members has a positive impact in limiting earnings management.

Keywords: *leverage, frequency of routine meetings, gender audit committee, earnings management, Real Earnings Management, Good Corporate Governance, ROA, SIZE.*