

**The Effect of Audit Committee Characteristics on Earnings
Management under Adopted Accounting Standards
(Empirical Study on Manufacturing Companies Listed on Indonesian Stock
Exchange 2010-2013)**

ABSTRACT

This study aimed to investigate the effect of audit committee characteristics on earnings management under adopted accounting standards. The study was conducted considering partial adoption of IFRS in Indonesia during year 2010 until 2013. Using samples from manufacturing companies listed on IDX from year 2010 up to 2013, this study investigated the associations between the size of audit committee, the independency of members of audit committee, the educational background of members of audit committee, and the meeting frequency of audit committee towards earnings management practice.

The result indicated that the independency and educational background of members of audit committee had negative and significant association with earnings management. These findings also indicated that partial adoption of IFRS had affected those two variables and been able to reduce the practice of earnings management conducted by manufacturing companies in Indonesia.

Keywords: Earnings Management, Audit Committee, IFRS

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INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit terhadap manajemen laba di bawah standar akuntansi yang diadopsi. Penelitian dilakukan dengan mempertimbangkan adopsi parsial IFRS di Indonesia selama tahun 2010 sampai 2013. Menggunakan sampel dari perusahaan manufaktur yang terdaftar di BEI dari tahun 2010 sampai dengan 2013, penelitian ini meneliti hubungan antara ukuran komite audit, independensi anggota komite audit, latar belakang pendidikan anggota komite audit, dan frekuensi pertemuan komite audit terhadap praktik manajemen laba.

Hasil penelitian menunjukkan bahwa independensi dan latar belakang pendidikan anggota komite audit memiliki hubungan negatif dan signifikan dengan manajemen laba. Temuan ini juga menunjukkan bahwa adopsi parsial IFRS telah mempengaruhi kedua variabel dan mampu mengurangi praktik manajemen laba yang dilakukan oleh perusahaan manufaktur di Indonesia.

Keywords: Manajemen laba, komite audit, IFRS