

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas audit dan keefektifan komite audit terhadap manajemen laba. Kualitas audit diproksikan dengan ukuran KAP, spesialisasi industri auditor, dan *audit tenure*, sedangkan keefektifan komite audit menggunakan proksi keahlian keuangan komite audit dan independensi komite audit. Penelitian ini juga menggunakan variabel kontrol yaitu ROA dan *leverage*. Data yang digunakan merupakan data sekunder berasal dari laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Dengan metode *purposive sampling*, sampel yang didapat sebanyak 300 sampel perusahaan. Uji hipotesis pada penelitian ini menggunakan regresi berganda dengan aplikasi *software* SPSS v.15. Hasil penelitian menunjukkan bahwa variabel kualitas audit dengan proksi ukuran KAP memiliki pengaruh negatif terhadap manajemen laba, *audit tenure* dapat berpengaruh positif terhadap manajemen laba, sedangkan spesialisasi industri auditor tidak berpengaruh terhadap manajemen laba. Variabel keefektifan komite audit dengan proksi keahlian keuangan komite audit dan independensi komite audit tidak dapat berpengaruh terhadap manajemen laba. Dari kedua variabel kontrol, hanya ROA yang dapat mempengaruhi manajemen laba, sedangkan variabel *leverage* tidak berpengaruh terhadap manajemen laba.

Kata Kunci: Kualitas Audit, ukuran KAP, Spesialisasi industri auditor, *audit tenure*, keefektifan komite audit, keahlian keuangan komite audit, independensi komite audit, manajemen laba.

ABSTRACT

This study aims to determine the effect of audit quality and effectiveness of audit committees on earnings management. Audit quality is proxied by KAP size, auditor industry specialization, and tenure audit, while the effectiveness of the audit committee uses the audit committee's financial expertise and the audit committee's independence as a proxy. This study also uses control Variabels that are ROA and leverage. The data used is secondary data derived from annual reports of companies listed on the Indonesia Stock Exchange in the 2014-2018 period. With the purposive sampling method, the samples obtained were 300 company samples. The hipotesis test in this study uses multiple regression with the application of SPSS v.15 software. The results showed that audit quality Variabels with KAP size proxy have a negative influence on earnings management, audit tenure can have a positive effect on earnings management, while auditor industry specialization has no effect on earnings management. Variabel effectiveness of the audit committee with the audit committee financial sustainability and the independence of the audit committee as a proxy cannot influence earnings management. Of the two control Variabels, only ROA can affect earnings management, while the leverage Variabel has no effect on earnings management.

Keywords: *Audit quality, KAP size, auditor industry specialization, audit tenure, audit committee effectiveness, audit committee financial expertise, audit committee independence, earnings management.*