

## ABSTRAK

Penelitian ini berjudul “pengaruh efektivitas komite audit (seperti ukuran komite audit dan frekuensi rapat komite audit), dan kompetensi komite audit terhadap manajemen laba”. Penelitian ini bertujuan untuk mengetahui besarnya pengaruh efektivitas komite audit (seperti ukuran komite audit dan frekuensi rapat komite audit), dan kompetensi komite audit terhadap manajemen laba studi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2014-2018.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Analisis yang digunakan adalah analisis regresi linier berganda untuk mengetahui persamaan efektivitas komite audit dan kompetensi komite audit, koefisien determinasi untuk mengetahui kontribusi pengaruh efektivitas komite audit dan kompetensi komite audit terhadap manajemen laba pengujian hipotesis (*uji-t*) untuk mengetahui signifikansi efektivitas komite audit dan kompetensi komite audit terhadap manajemen laba dengan bantuan *IBM SPSS Statistics Versi 25*.

Hasil penelitian ini menunjukkan bahwa secara parsial Pengaruh Efektivitas Komite Audit ( pengaruh ukuran komite audit secara parsial berpengaruh signifikan terhadap manajemen laba dengan kontribusi pengaruh sebesar 56.1% dan frekuensi rapat komite audit secara parsial berpengaruh signifikan terhadap manajemen laba dengan kontribusi pengaruh sebesar 44.4%). Kompetensi Komite Audit berpengaruh signifikan terhadap Manajemen Laba dengan kontribusi sebesar 64.8%

Kata Kunci: Efektivitas Komite Audit, Kompetensi Komite Audit, Manajemen Laba.

## **ABSTRACT**

*This study is entitled "the effect of audit committee effectiveness (such as audit committee size and frequency of audit committee meetings), and audit committee competence on earnings management". This study aims to determine the magnitude of the effect of the effectiveness of the audit committee (such as the size of the audit committee and the frequency of audit committee meetings), and the competence of the audit committee on the study earnings management of banking companies listed on the Indonesia Stock Exchange in the 2014-2018 period.*

*The research method used is descriptive and verification methods. The analysis used is multiple linear regression analysis to determine the effectiveness of the audit committee and audit committee competency, the coefficient of determination to determine the contribution of the influence of the effectiveness of the audit committee and audit committee competence on earnings management hypothesis testing (t-test) to determine the significance of the effectiveness of the audit committee and competence audit committee on earnings management with the help of IBM SPSS Statistics Version 25.*

*The results of this study indicate that partially the Effectiveness of the Audit Committee Effectiveness (the effect of the size of the audit committee partially has a significant effect on earnings management with a contribution of 56.1% and the frequency of audit committee meetings partially has a significant effect on earnings management with an influence contribution of 44.4%). The Audit Committee competence has a significant effect on Profit Management with a contribution of 64.8%*

*Keywords: Effectiveness of the Audit Committee, Competence of the Audit Committee, Earnings Management*