

INTISARI

Penelitian ini bertujuan untuk menguji apakah terdapat perbedaan efektivitas dari ukuran dewan komisaris, keberadaan dewan komisaris independen, dan keberadaan komite audit dengan latar belakang keuangan dalam mengurangi kecenderungan *earnings management*. Dalam penelitian ini, *earnings management* menggunakan proksi AWCA (*Abnormal Working Capital Accruals*) dan SPOS (*Small Positive Earnings*)

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode analisis regresi linier berganda. Penelitian ini menggunakan sampel badan usaha sektor manufaktur yang terdaftar di Bursa Efek Indonesia periode 2009-2012. Jumlah data yang digunakan dalam penelitian ini sebanyak 292 badan usaha.

Berdasarkan hasil pengujian, ditemukan bahwa ukuran dewan komisaris dan keberadaan komite audit dengan latar belakang keuangan tidak mampu mengurangi kecenderungan *earnings management*. Bahkan, justru meningkatkan *earnings management* setelah IFRS. Keberadaan dewan komisaris independen juga tidak berpengaruh signifikan dalam mengurangi kecenderungan *earnings management*. Selain itu, ditemukan pula adanya hubungan yang signifikan negatif antara persentase kepemilikan saham oleh pemegang saham utama dengan SPOS (proksi *earnings management*). Ini menunjukkan bahwa persentase kepemilikan saham yang besar oleh pemegang saham utama dapat mengurangi kecenderungan *earnings management*.

Kata kunci: *corporate governance, earnings management, IFRS*

ABSTRACT

This study aims to examine whether there are differences in the effectiveness of the board size, the existence of independent board, and the existence of audit committee expertise in reducing the tendency of earnings management. In this study, earnings management using proxy AWCA (Abnormal Working Capital Accruals) and SPOS (Small Positive Earnings)

This research is a quantitative research using multiple linear regression analysis. This study uses a sample of manufacturing sector enterprises listed on the Indonesia Stock Exchange 2009-2012 period. The amount of data used in this study were 292 business entities.

Based on test results, it was found that board size and audit committee expertise are not able to reduce the tendency of earnings management. In fact, actually increase the earnings management after the IFRS. The existence of independent board also had no significant effect in reducing the tendency of earnings management. In addition, also found a significant negative correlation between the percentage of ownership of shares by major shareholders with SPOS (a proxy for earnings management). It shows that a large percentage of stock ownership by major shareholders can reduce the tendency of earnings management.

Keywords: *corporate governance, earnings management, IFRS*