

ABSTRAK

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Pengaruh Kualitas Komite Audit dan Ukuran Kantor Akuntan Publik Terhadap Manajemen Laba dan Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2015-2017)

Penelitian ini bertujuan untuk mengetahui pengaruh dari kualitas komite audit dan ukuran kantor akuntan publik terhadap manajemen laba. Komite audit menggunakan proksi ukuran komite audit, jumlah pertemuan komite audit, komite audit independen dan keahlian komite audit. Penelitian ini menggunakan data sekunder yaitu perusahaan pada kategori manufaktur sektor industri dasar dan kimia yang tercatat di Bursa Efek Indonesia (BEI). Sampel yang digunakan sebanyak 16 perusahaan dengan periode tahun 2015-2017 melalui metode purposive sampling. Metode analisis yang digunakan adalah regresi berganda. Berdasarkan hasil penelitian disimpulkan bahwa komite audit independen berpengaruh positif terhadap manajemen laba, akan tetapi ukuran komite audit, jumlah pertemuan komite audit, keahlian komite audit, dan ukuran kantor akuntan publik tidak memiliki pengaruh terhadap manajemen laba. Dalam perspektif Islam semua variabel terkait sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata Kunci: ukuran komite audit, jumlah pertemuan komite audit, komite audit independen, keahlian komite audit, ukuran kantor akuntan publik, manajemen laba

ABSTRACT

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The Effect Of Audit Committee Size, The Number Of Audit Committee Meetings, Audit Committee Independent, Audit Committee Expertise And Public Accounting Firm Size To Earnings Management And Review From The Islamic Viewpoint (Study On Manufacturing Companies Basic Industry And Chemical Sector Which Are Listed In Indonesia Stock Exchange On 2015-2017 Period)

This study aims to determine the effect of the quality of the audit committee and the size of the public accounting firm on earnings management. The audit committee uses the proxy size of the audit committee, the number of audit committee meetings, the independent audit committee and the expertise of the audit committee. This study uses secondary data, namely companies in the category of basic industrial and chemical manufacturing sectors listed on the Indonesia Stock Exchange (IDX). The sample used 16 companies with the period 2015-2017 through a purposive sampling method. The analytical method used is multiple regression. Based on the results of the study concluded that the independent audit committee has a positive effect on earnings management, but the size of the audit committee, the number of audit committee meetings, the expertise of the audit committee, and the size of the public accounting firm have no influence on earnings management. In the perspective of Islam all related variables have fulfilled Islamic law as stated in the Qur'an and Hadith.

Keywords: *audit committee size, number of audit committee meetings, independent audit committee, audit committee expertise, public accounting firm size, earnings management*