

Pengaruh keahlian keuangan anggota komite audit terhadap manajemen laba dengan peran status sebagai variabel moderasi = The impact of financial expertise audit committee on earnings management and the role of status as a moderating variable

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Abstrak

[ABSTRAK
 Penelitian ini bertujuan untuk menguji pengaruh keahlian keuangan yang diukur berdasarkan pengalaman di bidang akuntansi, supervisi dan keuangan terhadap manajemen laba dengan peran status (lulusan universitas elit, tingkat gelar pendidikan, dan kepemimpinan ganda) sebagai variabel moderasi. Manajemen laba diukur dengan menghitung abnormal akrual menggunakan model Kasznik (1999). Hasil penelitian ini menyimpulkan bahwa keahlian keuangan komite audit tidak terbukti mempengaruhi manajemen laba. Peran status komite audit yang lebih tinggi dibandingkan status manajemen juga tidak terbukti dapat memperkuat pengaruh keahlian keuangan komite audit terhadap manajemen laba.<hr>

ABSTRACT The aim of this research is to examine the impact of financial expertise audit committee measured by audit committee experience in accounting, supervision, financial on earnings management with the role of status (elite university, degree education, and multiple directorship) as a moderating variable. This research use measurement discretionary accruals for earnings management with use model Kasznik (1999). The result of this research shows that audit commite financial expertise has no significant impact on earnings management. Audit committee status higher in management status also relatively no influence the impact of financial literacy audit committee and earnings management.;The aim of this research is to examine the impact of financial expertise audit

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