

Pengaruh karakteristik board of directors dan komite audit terhadap manajemen laba pada bank syariah di asia = The effect board of directors and committee audit characteristic on earnings management in islamic bank in asia / Virasty Fitri Faiqotul Himmah

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh karakteristik board of directors dan komite audit terhadap manajemen laba pada bank syariah di Asia. Karakteristik board of directors dan komite audit yang digunakan dalam penelitian ini adalah partisipasi dalam organisasi Islam board of directors, ukuran board of directors, board of directors independen, latar belakang keuangan board of directors, ukuran komite audit, komite audit independen dan latar belakang keuangan komite audit. Penelitian ini menggunakan 28 bank syariah di Asia selama tahun 2013-2017. Data mengenai karakteristik bank syariah diambil melalui website masing-masing bank syariah. Penelitian ini menggunakan Discretionary Loan Loss Provision (DLLP) sebagai proksi untuk mengukur manajemen laba. Hasil regresi menunjukkan bahwa diantara tujuh karakteristik board of directors dan komite audit yang digunakan dalam penelitian ini, hanya satu variabel saja yaitu ukuran komite audit yang berpengaruh negatif signifikan terhadap manajemen laba. Sementara variabel lainnya tidak memiliki pengaruh signifikan terhadap manajemen laba.

ABSTRACT

This study aims to empirically examine the influence of board of directors and audit committee characteristics on earnings management in Islamic banks in Asia. The characteristics of the board of directors and audit committees used in this study were Islamic organization participation of board of directors, board of directors size, independent board of directors, board of directors financial background, size of audit committee, independent audit committee and financial background of the audit committee. This study used 28 Islamic banks in Asia during 2013-2017. Data regarding the characteristics of Islamic banks are taken through the website of each Islamic bank. This study uses the Discretionary Loan Loss Provision (DLLP) as a proxy for measuring earnings management. The regression results show that among the seven characteristics of the board of directors and audit committees used in this study, only one variable is the size of the audit committee that has a significant negatif effect on earnings management. While other variables do not have a significant effect on earnings management.