

ABSTRACT

The purpose of this research is to examine the influence of Board independence, Audit Committee Independence, Audit Committee Meetings to earning management with moderation of auditor specialisation. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange period of 2015-2017. The sample selection is conducted by using purposive sampling method and obtained samples are 216 companies. Analysis technique to examine the hypotheses is Moderated Regression Analysis. The result of this research shows board independence, Audit Committee Independence, and Audit Committee Meetings has negative significant influence to earning management. Interaction Audit Committee Independence and auditor specialisation has negative significant influence to earning management. Interaction board independence and auditor specialisation has positive significant influence to earning management. Interaction Audit Committee Meetings and auditor specialisation have no significant to earning management.

Keyword: *Board independence, Audit Committee Independence, Audit Committee Meetings, earning management, specialisation.*