

ABSTRACT

The purpose of this paper is to investigate the relationship between audit committee, audit quality, ownership structure and earnings management. In this paper, earnings management was measured by using Beneish M-Score model. This model consisting of 5 variables which are days sales in receivable index, gross margin index, asset quality index, sales growth index and total accruals to total assets to determine value of the M-Score of each company.

The population in this paper is all companies listed in Indonesia Stock Exchange (IDX) by the year 2013 up to 2015. This paper uses purposive sampling method which exclude companies that suffer losses, not / have not been registered in the period of observation and companies with incomplete data whom resulting 165 companies as a total sample during the period 2013 to 2015. Multiple linear regression was used as an analysis tool by using SPSS 21 software.

The results showed that the audit committee, audit quality and ownership structure did not have a significant effect on earnings management measured using Beneish M-Score models.

Kata kunci: *earnings management, audit committee, audit quality, ownership structure, Beneish M-Score model.*