

## **ABSTRACT**

*The aim of this study is to examine the influence of accounting expertise on audit committee on properties of earnings forecasts such as accuracy and dispersion. Non-accounting financial expertise, size, surprise, loss, zmijewski score, stdroe, earning level, auispec, audit committee size, audit committee independence, audit committee meet are used as control variable.*

*The population in this study consists of all listed firm in Indonesia Stock Exchange in year 2011 - 2013. Sampling method used is purposive sampling. A criterion for firm which publish its earning forecast. Another criteria is the firm must make and complete data of its audit commitee. Total data of this study is 90 dta. Then, there are 18 samples that include outlier should be excluded from samples of observation. So, the final amounts of the sample are 72 data. Multiple regression used to be analysis technique.*

*The empirical result of this study show that accounting financial expertise on audit commitee has positively significant influenced on accuracy of earning forecasts. Accounting financial expertise on audit commitee has no significant influence on dispersion of earning forecasts.*

**Keyword** : *audit committee, accounting financial expertise, accuracy of earning forecast, dispersion of earning forecasts.*