

## ABSTRACT

*The aim of this study is to examine the relationship between board characteristics such as board size, independent commissioner, composition of non independent commissioners (proportion of institutional commissioners, proportion of foreign commissioner and proportion of state commissioners), financial expertise, gender diversity and board meeting on earnings management among major Indonesian banking company over the period 2011-2014.*

*The population in this study consists of all listed firm in Indonesia Stock Exchange (BEI) in year 2011-2014. The sample in this study is all banking listed in Indonesian Stock Exchange (BEI) in year 2011-2014. The sampling method used in this study is purposive sampling with specified criteria. After doing sampling and processing data, the final amounts of the sample are 119 firms. This study uses multiple regression analysis technique to examine the hypotheses.*

*The results in this study show that among board characteristics are board size has positively significant influenced on earning management. Independent commissioners has negatively significant influenced on earning management. Composition of non independent commissioners (proportion of institutional commissioners, proportion of foreign commissioner and proportion of state commissioners) have negatively significant influenced on earning management. Financial expertise has positively not significant influenced on earnings management. Gender diversity has negatively not significant influenced on earning management. And board meeting has positively not significant influenced on earnings management.*

**Keywords :** *Board characteristics, earnings management, banking company.*