

ABSTRACT

This study aims to examine the relationship between specific characteristics of the audit committee and earnings quality of earnings management in companies in Indonesia. Audit committee characteristics used in this study include the size of the membership of the audit committee, audit committee independence, and the frequency of meetings of audit committee members.

The research was carried out by the method of documentation. Data collection and documentation is done by classification category written data related to the research problem. Variables used in this study were dependent variables include earnings management, earnings quality, and the independent variable is the size of the audit committee, audit committee independence and audit committee meeting frequency.

The results proved that the simultaneous audit committee size factor, the independent audit committee and audit committee meeting to give effect to earnings management, but not significantly affect earnings quality.

Key words: audit committee, quality of earnings, earnings management.