

ABSTRAK

Tujuan penelitian ini adalah untuk menganalisa pengaruh dewan komisaris independen, komite audit, terhadap manajemen laba dengan asimetri informasi sebagai moderasi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Data yang digunakan adalah data sekunder berupa laporan keuangan tahun 2019-2023. Cara penentuan sampel dalam penelitian ini adalah sampel acak sederhana (simple random sampling), sehingga dari 46 populasi diperoleh sampel sebanyak 37 perbankan. Data dalam penelitian ini dianalisis dengan teknik regresi linear berganda.

Hasil pengujian hipotesis secara parsial bahwa dewan komisaris independen (X1) berpengaruh terhadap manajemen laba (Y) Untuk mengetahui Pengaruh dengan komite audit perusahaan sub sektor perbankan di Bursa Efek Indonesia. berdasarkan uji parsial (uji t) diperoleh dewan komisaris independen berpengaruh terhadap Manajemen Laba, komite audit tidak berpengaruh signifikan terhadap Manajemen Laba, Asimetri informasi mampu memoderasi dewan komisaris independen secara parsial terhadap Manajemen Laba, Asimetri Informasi tidak mampu memoderasi komite audit secara parsial terhadap Manajemen Laba.

Kata Kunci: Dewan Komisaris Independen, Komite Audit, Manajemen Laba, Asimetri Informasi.

ABSTRACT

The aim of this research is to analyze the influence of the independent board of commissioners, audit committee, on earnings management with information asymmetry as moderation in banking companies listed on the Indonesia Stock Exchange (BEI). The data used is secondary data in the form of financial reports for 2019-2023. The method for determining the sample in this research was a simple random sampling, so that from a population of 46, a sample of 37 banks was obtained. The data in this study were analyzed using multiple linear regression techniques.

The results of partial hypothesis testing show that the independent board of commissioners (X1) influences earnings management (Y). To determine the influence on the corporate audit committee of the banking sub-sector on the Indonesia Stock Exchange. based on the partial test (t test) it was found that the independent board of commissioners had an effect on Profit Management, the audit committee had no significant effect on Profit Management, Information Asymmetry was able to partially moderate the independent board of commissioners on Profit Management, Information Asymmetry was not able to partially moderate the audit committee on Profit Management.

Keywords: Independent Board of Commissioners, Audit Committee, Earnings Management, Information Asymmetry.