

**Analisis Dewan Komisaris, Komisaris Independen, Konsentrasi Kepemilikan pada Manajemen Laba dengan kualitas audit sebagai variabel moderasi**

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**Abstract**

The objective of this research is to analyze of the board of commissioners, independent commissioners, and concentration of ownership on earnings management. In addition, research also uses audit quality moderation variables.

The population of this research is companies listed on the Indonesia Stock Exchange (IDX). Sample selection using purposive sampling. The research methodology used in this study is multiple linear regression and Moderate Regression Analysis (MRA).

The results of this study indicate that audit quality cannot moderate the relationship between board size and earnings management, audit quality moderates the relationship of independent commissioners with earnings management, audit quality cannot moderate the concentration of ownership with earnings management.

**Keywords: Board of Commissioners, Independent Commissioner, Concentration of Ownership, Earning Management**