

### عنوان مقاله:

The Analysis of Effects of Good Corporate Governance on Earnings Management in Indonesia with Panel Data Approach

### محل انتشار:

Iranian Economic Review Journal, دوره 22, شماره 2 (سال: 1397)

تعداد صفحات اصل مقاله: 27

### نویسندگان:

Iskandar Muda - *Department of Accounting, Faculty Economics and Business, Universitas Sumatera Utara, Medan, North Sumatera, Indonesia*

Weldi Maulana - *Faculty Economics and Business, Universitas Sumatera Utara, Medan, North Sumatera, Indonesia*

Hasan Sakti Siregar - *Department of Accounting, Faculty Economics and Business, Universitas Sumatera Utara, Medan, North Sumatera, Indonesia*

Naleni Indra - *Department of Accounting, Faculty Economics and Business, Universitas Sumatera Utara, Medan, North Sumatera, Indonesia*

### خلاصه مقاله:

The research was aimed to analyze effects of Good Corporate Governance, comprising of Composition of Commissioners & Audit Committee on earnings management an Empirical Study on Indonesia Stock Exchange with Panel Data Approach. The data collection method used was documentation. The samples in this research were in Indonesia registered in Indonesia Stock Exchange. The data analysis method employed panel data regression analysis with E-Views Software. The results demonstrate that Good Corporate Governance simultaneously affects earnings management. Partial testing indicates that Good Corporate Governance variable of Composition of Commissioners has no effect on earnings management & Audit Committee has no effect on Earnings Management

### کلمات کلیدی:

Keywords: Audit Committee, Composition of Commissioners, Good Corporate Governance, Earnings Management.

JEL Classification: D53, G15, G32, L60

### لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1779281>

