Judul : **Pengaruh Kinerja Keuangan, Ukuran Dewan Komisaris dan Komite Audit Terhadap Manajemen Laba Perusahaan Syariah yang Terdaftar Pada JII 2021-2023**
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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja keuangan (*Return on Assets*), ukuran dewan komisaris, dan ukuran komite audit terhadap praktik manajemen laba pada perusahaan syariah yang terdaftar di *Jakarta Islamic Index* (JII) selama periode 2021–2023. Latar belakang penelitian ini didasarkan pada pentingnya transparansi dan tata kelola perusahaan yang baik dalam menghadapi praktik manipulasi laporan keuangan yang dapat merugikan pemangku kepentingan.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi linier berganda. Data diperoleh dari laporan keuangan tahunan perusahaan yang termasuk dalam indeks JII.

Hasil uji T menunjukkan bahwa kinerja keuangan (X1) berpengaruh positif signifikan terhadap manajemen laba dengan t-hitung 4,872, ukuran dewan komisaris (X2) juga berpengaruh signifikan dengan t-hitung 2,828, sedangkan ukuran komite audit (X3) berpengaruh negatif signifikan dengan t-hitung -2,049. Sementara itu, hasil uji F menunjukkan bahwa ketiga variabel independen secara simultan berpengaruh signifikan terhadap praktik manajemen laba dengan F-hitung 10,280. Nilai koefisien determinasi (R^2) sebesar 0,343, yang berarti 34,3% variasi praktik manajemen laba dapat dijelaskan oleh model ini. Temuan ini memperkuat pentingnya pengawasan dan tata kelola perusahaan dalam menjaga integritas laporan keuangan, khususnya dalam konteks perusahaan berbasis syariah di Indonesia. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan literatur akademik serta panduan praktis bagi perusahaan dalam mengelola laba secara etis dan transparan.

Kata Kunci : Manajemen Laba, Kinerja Keuangan, Dewan Komisaris, Komite Audit, Perusahaan Syariah, *Jakarta Islamic Index*.

Title ***: The Impact of Financial Performance, Board of Commissioners Size, and Audit Committee on Earnings Management of Sharia Companies Listed on JII from 2021 to 2023***

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ABSTRACT

This study aims to analyze the effect of financial performance (return on assets), board size, and audit committee size on earnings management practices in Islamic companies listed on the Jakarta Islamic Index (JII) during the 2021-2023 period. The background of this research is based on the importance of transparency and corporate governance in the face of financial statement manipulation practices that can harm stakeholders.

This study uses a quantitative approach with multiple linear regression methods. Data were obtained from the annual financial statements of companies included in the JII index.

The T-test results indicate that financial performance (X1) has a significant positive effect on earnings management with a t-count of 4,872; the size of the board of commissioners (X2) also has a significant effect with a t-count of 2,828, while the size of the audit committee (X3) has a significant negative effect with a t-count of -2,049. Meanwhile, the F-test results indicate that the three independent variables have a significant effect on earnings management practices when considered simultaneously, with an F-count of 10,280. The coefficient of determination (R^2) value is 0.343, which means that 34.3% of the variation in earnings management practices can be explained by this model. These findings reinforce the importance of supervision and corporate governance in maintaining the integrity of financial statements, particularly for Sharia-based companies in Indonesia. This research is expected to contribute to the development of academic literature as well as practical guidance for companies in managing earnings ethically and transparently.

Kata Kunci ***:*** *Earnings Management, Financial Performance, Board of Commissioners, Audit Committee, Sharia Companies, Jakarta Islamic Index.*