ABSTRACT

This study aims to examine the effect of corporate governance and dividend policy on bank earnings management. The variables used in this research are audit committee, independen board of commissioners, board meeting, ownership. institutional, dividend policy as measured by the Dividend Payout Ratio (DPR), and earnings management as measured by the Loan Loss Provisions (LLP). In addition, this study also uses control variables for bank size and GDP growth.

This study used 30 samples of go public banking in ASEAN-5 consisting of 8 Indonesian banks, 7 Malaysian banks, 3 Singaporean banks, 6 Thai banks, and 6 Philippine banks during the 2017-2019 period. The method used in this research is purposive sampling method, and the data in this study were obtained from the Bloombreg database. Hypothesis testing uses multiple linear regression analysis.

The results showed that the audit committee, independen board of commissioners and dividend policy had a negatif effect on earnings management, while institutional ownership had a positive effect on earnings management and board meetings had no effect on earnings management.

***Keywords**: earnings management, LLP. audit committee, independen board of commissioners, board meetings, institutional ownership, dividend policy*

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