

## **ABSTRACT**

The objective of this research is designed to develop conceptual framework of association between of audit committee characteristics including size, independence, expertise and activity with earnings quality that approximated by earnings management, conservative accounting and earnings response coefficient. The results find significant evidence of a positive association between audit committee characteristics of size and independence and earning response coefficient and earnings management. The second of results indicate that audit committee characteristics of expertise and activity not positive affect earning response coefficient and earnings management and accounting conservatism. The third find significant evidence of a negatively association between earnings management and earnings response coefficient. The last results show that earnings management and accounting conservatism were not mediate of association between audit committee characteristics and earnings response coefficient. Keywords: earnings quality, earnings management, accounting conservatism, audit committee, earnings response coefficient