

ABSTRACT

THE INFLUENCE OF FEMALE BOARD DIRECTORS AND FEMALE BOARD COMMISSIONER TOWARD EARNINGS MANAGEMENT ON PUBLIC COMPANIES IN INDONESIA

By

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This study examine the effect of gender diversity through the existence of female CEO, female CFO, and female board commissioner on accrual based earnings management. This study presume that women and men would act differently to solve a problem.

This study used manufacturing firms as sample were selected based on purposive sampling method with a total of 128 companies. Hypothesis testing is performed by linear regression to examine the effect of each independent on the dependent variable.

The result showed that the existence of female CFO have a significant negative effect on accrual based earnings management. While the position of female CEO and female board of commissioners have no significant effect on accrual based earnings management.

Keywords: gender, earnings management, accrual based earning management.

ABSTRAK

PENGARUH KEBERADAAN DEWAN DIREKSI WANITA DAN DEWAN KOMISARIS WANITA TERHADAP MANAJEMEN LABA (*EARNINGS MANAGEMENT*) PADA PERUSAHAAN PUBLIK DI INDONESIA.

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Penelitian ini menguji pengaruh diversitas gender melalui keberadaan CEO wanita, CFO wanita, dan dewan komisaris wanita terhadap manajemen laba akrual. Penelitian ini berangkat dari asumsi bahwa wanita dan pria akan bertindak berbeda dalam menghadapi permasalahan yang sama.

Penelitian ini menggunakan perusahaan manufaktur sebagai sampel yang dipilih berdasarkan metode *purposive sampling* dengan jumlah sebanyak 128 perusahaan. Pengujian hipotesis dilakukan dengan menggunakan regresi linear berganda untuk menguji pengaruh masing-masing variabel independen terhadap variabel dependen.

Hasil penelitian menunjukkan bahwa posisi CFO wanita berpengaruh negatif yang signifikan terhadap manajemen laba akrual. Sedangkan posisi CEO wanita dan dewan komisaris wanita pengaruhnya terhadap manajemen laba akrual tidak signifikan.

Kata kunci: gender, manajemen laba, manajemen laba akrual.