

ABSTRAK

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PENGARUH KEBERAGAMAN *GENDER* DEWAN DIREKSI TERHADAP MANAJEMEN LABA AKRUAL

(xiii + 73 halaman; 2 gambar; 11 tabel; 1 lampiran).

Tujuan dari penelitian ini adalah untuk menguji apakah terdapat pengaruh pada keberadaan wanita dalam jajaran direksi dan persentase direksi wanita terhadap perilaku manajemen laba akrual. Penelitian ini dimulai dengan asumsi bahwa dengan hadirnya wanita dalam jajaran direksi dan persentase dewan direksi wanita dapat mengurangi terjadinya praktik manajemen laba, dengan pengambilan sampel menggunakan perusahaan yang masuk ke dalam LQ 45 selama tahun 2016-2020, sehingga jumlah observasi sebanyak 115 dan menggunakan *purposive sampling* sebagai teknik pengambilan data. Berdasarkan dua hipotesis yang diajukan yaitu keberadaan direksi wanita berpengaruh negatif terhadap perilaku manajemen laba akrual dan persentase direksi wanita memiliki pengaruh negatif terhadap perilaku manajemen laba. Maka, hasil penelitian yaitu variabel keberadaan wanita dalam jajaran dewan direksi berpengaruh negatif terhadap manajemen laba, sedangkan variabel persentase direksi wanita berpengaruh positif terhadap manajemen laba.

Referensi: 26 (1976-2020).

Kata kunci: Direksi wanita, manajemen laba akrual, keberagaman *gender*.

ABSTRACT

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THE EFFECT OF GENDER DIVERSITY ON THE BOARD OF DIRECTORS ON ACCRUAL EARNINGS MANAGEMENT

(xiii + 73 pages; 2 pictures; 11 tables; 1 appendices).

The purpose of this study was to examine whether there is an effect on the presence of women on the board of directors and the percentage of women directors on accrual earnings management behavior. This research begins with the assumption that the presence of women on the board of directors and the percentage of women board of directors can reduce the occurrence of earnings management practices, by taking samples using companies that are included in LQ 45 during 2016-2020, so the number of observations is 115, and using purposive sampling as a data collection technique. Based on the two proposed hypotheses, the existence of female directors has a negative effect on accrual earnings management behavior and the percentage of female directors has a negative effect on earnings management behavior. Therefore, the results of the study show that the presence of women on the board of directors has a negative effect on earnings management, while the percentage of female directors has a positive effect on earnings management.

Reference: 26 (1976-2020).

Keywords: *Female directors, accrual earnings management, gender diversity.*