

ABSTRACT

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THE IMPACT OF GENDER-DIVERSE MONITORING PERSONNEL ON FINANCIAL REPORTING QUALITY

(xiii + 88 pages; 1 figure; 17 tables; 2 appendices)

This research aims to prove empirically the effect of gender diversity in monitoring personnel as measured through female presence in board of commissioner, audit committee, and external auditor on the financial reporting quality, which is measured using discretionary accruals as indicator of earnings management. Female presence in board of director as moderating variable is included to see whether board of director moderates the performance of board of commissioner, audit committee, external auditor in the monitoring of financial reporting process, or in constraining earnings management. This research uses secondary data which are financial statements of manufacturing companies listed on the Indonesian Stock Exchange throughout 2015-2017. Purposive sampling was used in this research with a total of 240 samples. Using multiple regression analysis, writer found that only gender diversity in audit committee has impact towards financial reporting quality. Meanwhile neither female in board of commissioner or external auditor has effect in constraining earnings management. Female presence in board of director is also found to have no moderating effect in the relationship between financial reporting quality and the monitoring personnel.

References : 47 (1994-2018)

Keywords : financial report, financial reporting quality, gender diversity, monitoring, corporate governance, earnings management, discretionary accruals, manufacturing companies