

ABSTRACT

INDEPENDENT BOARD, GENDER ON BOARD ON STRATEGIC MANAGEMENT ACCOUNTING DISCLOSURES WITH TRADE OFF AS MODERATING VARIABLES

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This study aims to determine of Independent Board, Gender on Board on Strategic Management Accounting Disclosure with Trade Off as Moderating Variable in Companies in the Consumer non-Cyclicals, Industrials, Consumer Cyclicals, Technology, Infrastructures, and Transportation & Logistics sectors listed on the Indonesia Stock Exchange for th 2021-2023 period. This study used a purposive sampling technique with a total sample of 41 companies. This research was conducted in 2021-2023, so the total data for this study was 123 data. The method used in this research is multiple linear regression using SPSS version 25. The results showed that Independent Board, Gender on Board has no significant effect on strategic management accounting disclosure, meanwhile Trade Off couldn't moderate between Independent Board, and Gender on Board on Strategic Management Accounting Disclosure.

Keywords: *Strategic Management Accounting, Independent Board, Gender on Board, Trade Off.*