

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh eksekutif wanita terhadap manajemen laba. Penelitian dilakukan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan dan annual report selama tahun 2017-2019. Pengambilan sampel secara purposive sampling menggunakan 75 perusahaan sebagai sampel data. Uji regresi linier berganda digunakan untuk melihat pengaruh variabel bebas terhadap variabel terikat. Hasil analisis menunjukkan bahwa Kepemilikan Institusional, Dewan Komisaris Wanita, Female Chief Executive Officer (CEO), Female Chief Financial Officer (CFO), *Loss* (Kerugian), Pertumbuhan Penjualan tidak berpengaruh terhadap manajemen laba.

Kata kunci: Kepemilikan Institusional, Dewan Komisaris Wanita, Eksekutif Wanita; Kerugian; Pertumbuhan Penjualan; Manajemen Laba.

ABSTRACT

This study aims to examine the effect of female executives on earnings management. The research was conducted on banking companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The data used in this study is secondary data in the form of annual financial reports and annual reports for 2017-2019. Sampling by purposive sampling using 75 companies as data samples. Multiple linear regression test was used to see the effect of the independent variable on the dependent variable. The results of the analysis show that Institutional Ownership, Female Board of Commissioners, Female Chief Executive Officer (CEO), Female Chief Financial Officer (CFO), Loss (Loss), Sales Growth has no effect on earnings management.

Keywords: *Institutional Ownership, Female Board of Commissioners, Female Executives; Loss; Sales Growth; Profit management.*