

ABSTRAK

Penelitian ini untuk mengetahui pengaruh *board gender diversity* dan *corporate governance* terhadap praktik manajemen laba pada perusahaan manufaktur yang terdapat di Bursa Efek Indonesia Periode 2019-2022.

Objek Penelitian ini adalah perusahaan manufaktur sub sektor *food and beverage* yang tercatat di Bursa Efek Indonesia periode 2019-2022. Metode pengambilan sampel secara *purposive sampling* diperoleh sampel sebanyak 43 perusahaan. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan SPSS versi 25.

Hasil penelitian ini menunjukkan *board gender diversity* tidak berpengaruh terhadap manajemen laba, kepemilikan institusional berpengaruh terhadap manajemen laba, kepemilikan manajerial tidak berpengaruh terhadap praktik manajemen laba, komisaris independen tidak berpengaruh terhadap praktik manajemen laba, komite audit berpengaruh terhadap praktik manajemen laba, dan ukuran dewan direksi tidak berpengaruh terhadap praktik manajemen laba.

Kata kunci: *board gender diversity, corporate governance, earnings management*

ABSTRACT

This study is to determine the influence of board gender diversity and corporate governance on profit management practices in manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2022 period.

The object of this research is a manufacturing company in the food and beverage sub-sector listed on the Indonesia Stock Exchange for the 2019-2022 period. The purposive sampling method was obtained from a sample of 43 companies. The data analysis method used is multiple linear regression analysis using SPSS version 25.

The results of this study showed that board gender diversity had no effect on profit management, institutional ownership had no effect on profit management, managerial ownership had no effect on profit management practices, independent commissioners had no effect on profit management practices, audit committees had no effect on profit management practices, and the size of the board of directors had no effect on profit management practices.

Keywords: *board gender diversity, corporate governance, earnings management*