

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *board diversity*, Profitabilitas, dan leverage terhadap manajemen laba. Populasi pada penelitian ini adalah perusahaan non cyclical consumer yang terdaftar di Bursa Efek Indonesia periode 2016 – 2020. Penentuan sampel pada penelitian ini menggunakan metode purposive sampling dengan jumlah sampel sebanyak 40 perusahaan, sehingga diperoleh total 200 data. Analisis data dilakukan dengan regresi data panel menggunakan EViews 12. Board diversity diukur dengan gender, usia, latar belakang Pendidikan dan tenure anggota dewan. Sedangkan profitabilitas diproksikan dengan ROA, Leverage diproksikan dengan DAR, dan manajemen laba diproksikan dengan discretionary accrual model modifikasi Jones. Hasil penelitian menunjukkan bahwa *board diversity* tidak berpengaruh terhadap manajemen laba, profitabilitas dan leverage berpengaruh positif terhadap manajemen laba.

Kata Kunci : Manajemen Laba, Gender, Usia, Latar Belakang Pendidikan, Tenure, Roa, Leverage

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ABSTRACT

This study aims to determine the effect of board diversity, profitability, and leverage on earnings management. The population in this study were non-cyclical consumer companies listed on the Indonesia Stock Exchange for the period 2016 – 2020. The sample determination in this study used the purposive sampling method with a sample of 40 companies, so that a total of 200 data were obtained. Data analysis was performed by panel data regression using EViews 12. Board diversity was measured by gender, age, educational background and tenure of board members. Meanwhile, profitability is proxied by ROA, Leverage is proxied by DAR, and earnings management is proxied by discretionary accrual model modified by Jones. The results showed that board diversity had no effect on earnings management, profitability and leverage had a positive effect on earnings management.

Keywords: Earnings Management, Gender, Age, Educational Background, Tenure, Roa, Leverage



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