

ABSTRACT

This research aims to analyze and obtain empirical evidence regarding the influence of the Independent commissioners, Audit Committee Competency and Gender Diversity of the Board of Directors on Earnings Quality. The independent variables used in this research are the influence of the Independent Commissioner, Audit Committee Competency and Gender Diversity of the Board of Directors. The dependent variable used in this study is Earnings Quality. The data used in this study are secondary data obtained from the official website of the Indonesia Stock Exchange and the official website of each company. The population used is all manufacturing companies in the consumer non-cyclicals sector listed on the IDX in 2023. With Purposive Sampling technique, a sample of 32 manufacturing companies in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange was obtained. The data analysis method in this study uses descriptive statistical analysis. The results of the study prove that Audit Committee Competence affects Earnings Quality, while the Independent Board of Commissioners and Gender Diversity of the Board of Directors have no effect on Earnings Quality.

Keywords : Independent commissioners, Audit Committee Competency, Gender Diversity of the Board of Directors, Earnings Quality.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris tentang pengaruh Dewan Komisaris Independen, Kompetensi Komite Audit dan Keragaman Gender Dewan Direksi terhadap Kualitas Laba. Variabel independen yang digunakan dalam penelitian ini adalah Dewan Komisaris Independen, Kompetensi Komite Audit dan Keragaman Gender Dewan Direksi. Variabel dependen yang digunakan dalam penelitian ini adalah Kualitas Laba. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari situs resmi Bursa Efek Indonesia dan situs resmi masing-masing perusahaan. Populasi yang digunakan yakni seluruh perusahaan manufaktur sektor consumer non-cyclicals yang terdaftar di BEI pada tahun 2023. Dengan teknik pengambilan sampel Purposive Sampling didapat sampel sebanyak 32 perusahaan manufaktur sektor consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia. Metode analisis data dalam penelitian ini menggunakan analisis statistik deskriptif.

Kata Kunci : Dewan Komisaris Independen, Kompetensi Komite Audit, Keragaman Gender Dewan Direksi, Kualitas Laba