ABSTRACT

This study aims to obtain empirical evidence regarding the effect of CEO Age, CEO Education, CEO Gender, CEO Teure on earnings management, by testing the role of firms life cycle as a moderating variable. The object of this research is Materials, Industrials Consumer Staples, dan *Consumer Discretionaery companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 period.*

This study utilizes balanced panel data selected through a convenience sampling method, consisting of 46 companies, resulting in a total of 184 observations. The analytical techniques applied in this research are panel data regression analysis using Eviews 14 software.

The results show that CEO Age, CEO Education, and CEO Tenure have no significant effect on earnings management, while CEO Gender has a significant effect, with firms led by female CEOs tending to exhibit higher levels of earnings management than those led by male CEOs. Furthermore, Firm Life Cycle had no direct effect on earnings management. However, it significantly moderated the relationship between CEO Gender and earnings management, while it did not significantly moderate the relationships between CEO Age, CEO Education, or CEO Tenure and earnings management. These findings indicate that the moderating role of Firm Life Cycle is partial and applies only to specific CEO characteristics..

Keywords: *CEO Age, CEO Education, CEO Gender, CEO Tenure, Firm Life Cycle, Earnings Management.*