

ABSTRACT

The purpose of this study was to examine the effect woman membership in corporate governance, nomination and remuneration committee on the earning management. Indicators used to measure independence variable in this study is the proportion of women in board of commissioners, proportion of women in board of director, existence of women in audit committee, and the existence of nomination and remuneration committee. While earning management as the dependent variable was measured using jones modified discretionary accruals. In addition, this study also added five control variables are firm size, leverage, loss, sales growth and market to book value

This study uses secondary data with entire population service companies listed in the Indonesia Stock Exchange (BEI). The method used to determine the sample using purposive sampling. The criteria of the sample is the companies included in non-financial service category in 2012-2014 period. Sample contains from 141 companies with the 378 total amount of sample during 2012-2014 . The analytical method used is linear regression.

The results of hypothesis testing showed that the proportion of women in board of director negatively affects the earning management. While the proportion of women in board of commissioner, the existence of women in audit committee, and the existence of nomination and remuneration committee did not significantly earning management

Keywords: *corporate governance, gender, nomination and remuneration committee, earning management*