

ABSTRACT

This study examine the effect of gender based board diversity through the existence of female CEO, female CFO, female board commissioner, and female audit committee on both accrual based earnings management and real based earnings management. This study presume that women dan men would act differently to solve a problem.

This study used manufacturing firms as sample were selected based on purposive sampling method with a total of 177 companies. Hypothesis testing is performed by linear regression to examine the effect of each independent on the dependent variable.

The results showed that the existence of female CFO have a significant negative effect on both accrual based earnings management abd real based earnings management. While the position of female CEO, female board of commissioners, and female audit committee have no significant effect on both accrual based earnings management and real based earning management.

Keywords: gender, earnings management, accraul based earning management, real based earning management.