

PENGARUH GENDER JAJARAN DEWAN DIREKSI DAN AUDITOR EKSTERNAL
TERHADAP KUALITAS LABA: STUDI PADA PERUSAHAAN SEKTOR
MANUFAKTUR DI INDONESIA PERIODE 2014-2016

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ABSTRAK

Studi ini bertujuan untuk menguji keterkaitan antara Gender jajaran dewan direksi dan auditor terhadap kualitas laba. Kualitas laba di proksikan menggunakan *absolut abnormal accruals*, *smallIncrease* dan *smallprofit*. Sampel penelitian ini terdiri dari 314 total perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Teknik yang digunakan untuk menguji sampel adalah regresi linier berganda dan binary logistik. Hasil penelitian menunjukkan adanya keterkaitan antara peran perempuan dalam dewan direksi dan auditor terhadap kualitas laba yang diukur menggunakan *SmallIncrease*. Hal tersebut dapat terjadi karena dewan direksi dan auditor perempuan lebih hati-hati dan teliti dalam mematuhi peraturan dan standar yang ada.

Kata Kunci: Kualitas laba, Gender Auditor, Gender Jajaran Dewan Direksi

ASSOCIATION BETWEEN BOARD OF DIRECTORS, AUDITORS EXTERNAL
GENDER, AND EARNING QUALITY: STUDY IN INDONESIA MANUFACTURING
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ABSTRACT

This study aims to examine the relationship between gender of the board directors and auditors on earnings quality. Proxied earning quality is absolute abnormal accruals, smallIncrease and smallprofit. The study sample consisted of 314 total companies in the manufacturing sector listed on the Indonesia Stock Exchange for the 2014-2016 period. The technique used to test the sample is multiple linear regression and binary logistics. The results of the study show that there is a relationship between the role of women in the board of directors and auditors on the quality of earnings measured using SmallIncrease. This can happen because the female board of directors and auditors are more careful in complying with existing regulations and standards.

Keywords: earnings quality, Auditor External Gender, Board directors gender.