

**ABSTRAK**  
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Nama : Annisa Fadillah Ginting  
Program Studi : Akuntansi  
Judul : pengaruh *Executive Female* Dan *Structure Ownership* Terhadap Manajemen Laba (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020 – 2022)”

Penelitian ini bertujuan untuk menganalisis pengaruh CEO wanita, CFO wanita, dewan komisaris wanita, komite audit wanita dan kepemilikan Blockholder terhadap manajemen laba. Sampel sebanyak 415 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2020 – 2022 yang diperoleh dengan metode purposive sampling. Penelitian ini menggunakan data panel yang memiliki karakteristik cross section dan time series. Hasil penelitian menunjukkan bahwa CEO wanita dan CFO wanita berpengaruh signifikan terhadap manajemen laba. Sedangkan dewan komisaris wanita, komite audit wanita dan kepemilikan blockholder sama – sama tidak berpengaruh terhadap manajemen laba.

**Kata kunci :** manajemen laba, executive female, structure ownership , CEO wanita, CFO wanita, dewan komisaris wanita, komite audit wanita, kepemilikan blockholder

## **ABSTRACT**

*Nama* : *Annisa Fadillah Ginting*  
*Study Program* : *Accountancy*  
*Titel* : *The Influence of Female Executives and Ownership Structure on Profit Management (Study of Manufacturing Companies Listed on the Indonesian Stock Exchange 2020 - 2022)*

*This study aims to determine the effect of female CEO, female CFO, female board of commisioners, female audit commite and blockholders on earnings management. A sample of 415 manufacturing companies listed on the Indonesian Stock Exchange in 2020 – 2022 and selected using purposive sampling method. This research uses panel data whichhas the characteristics of cross section and time series. The results of the study showed the famale CEO, famale CFO have significant effect on earnings management. While female board of commisioners, female audit commite, and blockholders no effect on earnings management.*

**Keywords** : *earnings management, executive female, structure ownership, female CEO, female CFO, female board of commisioners, female audit commite, blocholders*

