

ABSTRAK

Wati, Ni Made Erika Sukma (2025), Pengaruh *Good Corporate Governance* dan *Boards Gender Diversity* Terhadap Nilai Perusahaan Melalui Manajemen Laba Sebagai Variabel Moderasi. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: nilai perusahaan, *good corporate governance*, *boards gender diversity*, manajemen laba

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* dan *boards gender diversity* terhadap nilai perusahaan dan peran manajemen laba sebagai variabel moderasi. Kebaruan (*novelty*) dari penelitian ini terletak pada pendekatan yang komprehensif dalam menganalisis hubungan antara nilai perusahaan, praktik tata kelola (*Good Corporate Governance*), keberagaman gender di tingkat dewan komisaris dan dewan direksi (*Boards Gender Diversity*), dan praktik manajemen laba (*Discretionary Accruals*) secara lintas sektor pada periode tahun 2021 – 2023.

Penelitian ini merupakan jenis penelitian kuantitatif dengan pendekatan asosiatif. Pengumpulan data dilakukan dengan mengakses website www.idx.co.id yang menyediakan data mengenai laporan keuangan dan laporan tahunan perusahaan sektor *Energy*, *Financials*, *Healthcare*, dan *Technology* di Bursa Efek Indonesia periode tahun 2021 – 2023. Sampel dalam penelitian ini berjumlah 101 perusahaan dengan cakupan waktu penelitian adalah 3 tahun, yang berarti total pengamatan dalam penelitian ini adalah 303. Teknik analisis data menggunakan *Moderate Regression Analysis* (MRA) dengan program Stata17.

Hasil penelitian menunjukkan bahwa secara parsial *good corporate governance* dan *boards gender diversity* berpengaruh positif terhadap nilai perusahaan, manajemen laba dapat memperkuat pengaruh *good corporate governance* terhadap nilai perusahaan, sedangkan manajemen laba tidak dapat memperkuat pengaruh *boards gender diversity* terhadap nilai perusahaan. Penelitian ini mengimplikasikan bahwa *good corporate governance* dan *boards gender diversity* meningkatkan nilai perusahaan, dengan manajemen laba hanya memperkuat pengaruh *good corporate governance*.

ABSTRACT

Wati, Ni Made Erika Sukma (2025), *The Influence of Good Corporate Governance and Board Gender Diversity on Firm Value Through Earnings Management as a Moderating Variable*. Thesis, Master of Accounting, Postgraduate Program, Universitas Pendidikan Ganesha.

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Keywords: firm value, good corporate governance, boards gender diversity, earnings management

This study aims to analyze the influence of good corporate governance and board gender diversity on company value and the role of earnings management as a moderating variable. The novelty of this research lies in its comprehensive approach to analyzing the relationship between firm value, corporate governance practices (Good Corporate Governance), gender diversity at the board of commissioners and board of directors levels (Boards Gender Diversity), and earnings management practices (Discretionary Accruals) across sectors during the period of 2021–2023.

This research is a quantitative study with an associative approach. Data were collected by accessing the official website of the Indonesia Stock Exchange (www.idx.co.id), which provides financial statements and annual reports of companies in the Energy, Financials, Healthcare, and Technology sectors listed on the Indonesia Stock Exchange for the 2021–2023 period. The sample in this study consisted of 101 companies with a research period of 3 years, which means the total number of observations in this study was 303. The data analysis technique used Moderate Regression Analysis (MRA) with the Stata17 program.

The results indicate that partially, good corporate governance and board gender diversity have a positive effect on firm value. Earnings management strengthens the effect of good corporate governance on firm value, whereas it does not strengthen the effect of board gender diversity on firm value. These findings imply that good corporate governance and board gender diversity enhance firm value, with earnings management only reinforcing the influence of good corporate governance.