

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja *Environmental, Social, and Governance* (ESG) terhadap praktik manajemen laba di perusahaan non-keuangan yang terdaftar pada Bursa Efek Indonesia pada tahun 2014-2021 dan menganalisis keragaman gender pada dewan komisaris sebagai variabel moderasi. Sampel penelitian diambil menggunakan metode *purposive sampling* dan diperoleh 164 sampel yang diobservasi. Data dalam penelitian ini diperoleh dari *database* Osiris, Thomson Reuters, dan laporan tahunan perusahaan. Variabel kinerja ESG diproksikan dengan skor ESG perusahaan, manajemen laba diproksikan dengan *Accrual Earnings Management* (AEM), dan keragaman gender dewan komisaris diproksikan dengan persentase jumlah dewan komisaris wanita. Hasil penelitian menunjukkan bahwa kinerja ESG memiliki hubungan negatif dan signifikan dengan manajemen laba. Semakin tinggi kinerja ESG perusahaan, maka semakin rendah aktivitas manajemen laba perusahaan. Penelitian juga menunjukkan bahwa keragaman gender pada dewan komisaris memoderasi hubungan antara kinerja ESG dan Manajemen laba dengan hubungan negatif dan signifikan. Dewan wanita memiliki keterlibatan pada aspek sosial, lingkungan, dan tata kelola perusahaan dengan tujuan peningkatan reputasi, sehingga aktivitas manajemen laba yang tidak beretika akan lebih rendah.

Kata kunci: Manajemen laba, ESG, keragaman gender, dewan komisaris wanita

ABSTRACT

The purpose of this study is to analyze the effect of Environmental, Social, and Governance (ESG) performance on earnings management practices in non-financial companies listed on the Indonesia Stock Exchange in 2014-2021 and to analyze gender diversity on the board of commissioners as a moderating variable. The research sample is taken using purposive sampling method and 164 samples were observed. The data in this study were obtained from the Osiris database, Thomson Reuters, and the firm's annual report. The ESG performance variable is proxied by the firm's ESG score, earnings management is proxied by Accrual Earnings Management (AEM), and gender diversity of the board of commissioners is proxied by the percentage of female commissioners. The results show that ESG performance has a negative and significant relationship with earnings management. The higher the firm's ESG performance, the lower the firm's earnings management activity. The research also shows that gender diversity on the board of commissioners moderates the relationship between ESG performance and earnings management with a negative and significant relationship. The women's council has involvement in social, environmental and corporate governance aspects with the aim of increasing reputation, so that unethical earnings management activities will be lower.

Keywords: Earnings management, ESG, gender diversity, female board of commissioners