



UNIVERSITAS ANDALAS

DEPARTMENT OF ACCOUNTING

FACULTY OF ECONOMICS AND BUSINESS

ANDALAS UNIVERSITY

THESIS

**THE EFFECT OF BOARD OF DIRECTOR CHARACTERISTICS ON
EARNINGS MANAGEMENT**

**(Study of Companies Listed on The Indonesia Stock Exchange In
2021-2023)**

By:

YULIA ANNISA PUTRI

2110531023

Thesis Advisor:

Suherнита, S.E., M.For.Accy. Ak., CA

*Submitted to fulfill the requirements to obtain a Bachelor's Degree
in Accounting*

Padang

2025

ABSTRACT

This study aims to investigate the effect of board characteristics proxied by board size, proportion of independent directors, board financial expertise, and board gender diversity on earnings management in companies listed on the Indonesia Stock Exchange for the period 2021-2023. This research uses a quantitative approach. Data collection in this study used the documentation method. The sampling technique used was purposive sampling involving 292 companies and 876 observations. The results of this study indicate that the proportion of independent directors has a negative effect on earnings management, while board financial expertise has a positive effect on earnings management. In contrast, board size and board gender diversity have no effect on earnings management.

Keywords: Board Characteristics, Earnings Management

