TESIS

PENGARUH TATA KELOLA PERUSAHAAN TERHADAP MANAJEMEN LABA DENGAN *AUDIT TENURE* SEBAGAI VARIABEL MODERASI

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ABSTRAK

Fenomena: Praktik manajemen laba pada perusahaan sektor *healthcare* di Indonesia tercermin dari kasus PT Indofarma Tbk, PT Kimia Farma Tbk, dan PT Mitra Keluarga Karyasehat Tbk, yang mengindikasikan lemahnya pengawasan komisaris independen, komite audit, dan gender direksi. Sektor *healthcare* pasca-COVID-19 menghadapi tekanan regulasi dan reputasi tinggi sehingga rentan terhadap manajemen laba, sementara peran *audit tenure* pada konteks ini belum banyak diteliti.

Tujuan: Menganalisis pengaruh komisaris independen, keberagaman gender direksi, keahlian keuangan komite audit, dan ukuran komite audit terhadap manajemen laba, serta menguji peran *audit tenure* dalam memoderasi hubungan tersebut, berdasarkan teori agensi dan *upper echelons theory*.

Metode: Populasi penelitian adalah perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Melalui purposive sampling diperoleh 23 perusahaan dengan 115 observasi. Data dianalisis menggunakan regresi data panel *Random Effect Model* melalui STATA versi 17, dilengkapi uji *robustness* menggunakan regresi logistik dengan pengukuran alternatif.

Hasil: Komisaris independen, keberagaman gender direksi, dan keahlian keuangan komite audit tidak berpengaruh signifikan terhadap manajemen laba, sedangkan ukuran komite audit berpengaruh negatif signifikan. *Audit tenure* tidak memoderasi hubungan komisaris independen, keberagaman gender direksi, dan ukuran komite audit dengan manajemen laba, namun signifikan memoderasi hubungan keahlian keuangan komite audit dengan arah positif. Uji *robustness* menunjukkan sebagian temuan konsisten, sebagian sensitif terhadap pengukuran.

Kontribusi: Penelitian ini memperluas teori agensi dan *upper echelons theory* dengan menunjukkan efektivitas mekanisme tata kelola bersifat selektif dan kontekstual, serta memberikan bukti empiris baru mengenai peran *audit tenure* pada sektor *healthcare* Indonesia pasca pandemi COVID-19.

Kata Kunci: *Manajemen Laba, Komisaris Independen, Keberagaman Gender Direksi, Keahlian Keuangan Komite Audit, Ukuran Komite Audit, Audit Tenure, Sektor Healthcare.*

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THE EFFECT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT WITH AUDIT TENURE AS A MODERATING VARIABLE

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ABSTRACT

Phenomenon: *Earnings management among healthcare companies in Indonesia is reflected in the cases of PT Indofarma Tbk, PT Kimia Farma Tbk, and PT Mitra Keluarga Karyasehat Tbk, indicating weak oversight by independent commissioners, audit committees, and board gender diversity. The post-COVID-19 healthcare sector faces high regulatory and reputational pressure, making it vulnerable to earnings management, while audit tenure's role remains underexplored.*
Objective: *To analyze the effect of board independence, board gender diversity, audit committee financial expertise, and audit committee size on earnings management, and examine audit tenure's moderating role, based on agency theory and upper echelons theory.*
Method: *The population consists of healthcare companies listed on the Indonesia Stock Exchange during 2020–2024. Purposive sampling yielded 23 companies with 115 observations, analyzed using panel data regression with the Random Effect Model via STATA 17, complemented by a robustness test using logistic regression with an alternative measurement.*
Results: *Board independence, board gender diversity, and audit committee financial expertise have no significant effect on earnings management, while audit committee size has a significant negative effect. Audit tenure does not moderate the relationships involving board independence, gender diversity, and committee size, but significantly moderates the relationship between financial expertise and earnings management, with a positive direction. Robustness results are partly consistent, partly sensitive to measurement.*
Contribution: *This study extends agency theory and upper echelons theory by showing governance effectiveness is selective and context-dependent, offering new evidence on audit tenure in Indonesia's post-pandemic healthcare sector.*
Keywords: *Earnings Management, Board Independence, Board Gender Diversity, Audit Committee Financial Expertise, Audit Committee Size, Audit Tenure, Healthcare Sector.*