

ABSTRAK

Nining Rahmawati. 2025. Pengaruh *Prudence*, *Gender* CEO dan *Tenure* CEO Terhadap *Earnings Management* dengan *Audit Committee* sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2020-2023). Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Diyah Santi Hariyani, S.E., M.Si., Pembimbing (II) Rollis Ayu Ditasari, S.E., M.Ak.

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh *Prudence*, *Gender* CEO dan *Tenure* CEO terhadap *Earnings Management* dengan *Audit Committee* sebagai variabel moderasi. Metode penelitian yang digunakan adalah penelitian kuantitatif dengan sumber data yang digunakan adalah data sekunder. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2020-2023 dengan jumlah sampel yang diperoleh sebanyak 102 perusahaan. Teknik analisis data yang digunakan adalah *Moderated Regresion Analysis* (MRA) dengan SPSS 25.

Hasil penelitian menunjukkan bahwa *Prudence* berpengaruh positif signifikan terhadap *Earnings Management*. *Gender* CEO berpengaruh negatif signifikan terhadap *Earnings Management*. *Tenure* CEO berpengaruh negatif signifikan terhadap *Earnings Management*. *Audit Committee* tidak dapat memoderasi pengaruh *Prudence* terhadap *Earnings Management*. Namun, *Audit Committee* dapat memoderasi pengaruh *Gender* CEO dan *Tenure* CEO terhadap *Earnings Management*. Penelitian ini diharapkan dapat menambah wawasan tentang bagaimana *Prudence*, *Gender* CEO dan *Tenure* CEO mempengaruhi *Earnings Management* dengan *Audit Committee* sebagai variabel moderasi. Selain itu, penelitian ini juga memberikan kontribusi signifikan dalam memahami dinamika tata kelola perusahaan dan kualitas pelaporan keuangan.

Kata Kunci: *Audit Committee*, *Earnings Management*, *Gender* CEO, *Prudence*, *Tenure* CEO

ABSTRACT

Nining Rahmawati. 2025. *The Effect of Prudence, CEO Gender, and CEO Tenure towards Earnings Management with the Audit Committee as a Moderating Variable (A Study of Manufacturing Companies Listed on the Indonesia Stock Exchange, in the period of 2020-2023)*. Thesis. Management Department, Economic and Business Faculty, Universitas PGRI Madiun. Advisor (I) Dr. Diyah Santi Hariyani, S.E., M.Si., Advisor (II) Rollis Ayu Ditasari, S.E., M.Ak.

This study aims to empirically demonstrate the effect of Prudence, CEO Gender, and CEO Tenure towards Earnings Management, with the Audit Committee as a moderating variable. The research method used was quantitative research, with secondary data sources. The population in this study was manufacturing companies listed on the Indonesia Stock Exchange in the period of 2020-2023, with a sample size of 102 companies. The data analysis technique used was Moderated Regression Analysis (MRA) with SPSS 25.

The results show that Prudence has a significant positive effect towards Earnings Management. CEO Gender has a significant negative effect towards Earnings Management. CEO Tenure has a significant negative effect towards Earnings Management. The Audit Committee cannot moderate the effect of Prudence towards Earnings Management. However, the Audit Committee can moderate the effect of CEO Gender and CEO Tenure towards Earnings Management. This research is expected to provide insight into how prudence, CEO gender, and CEO tenure influence earnings management, with the audit committee as a moderating variable. Furthermore, this research also makes a significant contribution to understanding the dynamics of corporate governance and financial reporting quality.

Keywords: *Audit Committee, Earnings Management, CEO Gender, Prudence, CEO Tenure*