

Abstract

The purpose of this study to identify how corporate governance practises linkage to earning quality through earning management. Corporate governance practices consist of institutional owner, managerial owner, auditor committee, audit quality and board. Also, there is one independent variable namely gender. Samples for this study are listing companies in Jakarta Stock Exchange from 2003 until 2005 except banking and financial company. Amount of samples are 137 companies. Anlaysia used for testing relationship between corporate governance practices, gender, earning management and earning quality is path anlysis. This study finds that institutional owner, managerial owner, auditor committee, audit quality and gender not influence earning management. Only board variable influence earning management. Variable institutional owner, managerial iwner, auditor committee, audit quality, gender, board and earning management not influence earning quality.

Keywords : corporate governance, manajemen laba, kualitas laba, gender, laporan keuangan