

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *gender diversity*, *leverage*, dan kepemilikan institusional terhadap kualitas pelaporan keuangan pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan perusahaan. Sampel penelitian ditentukan menggunakan metode purposive sampling berdasarkan kriteria tertentu. Variabel dependen dalam penelitian ini adalah kualitas pelaporan keuangan yang diproksikan menggunakan *discretionary accruals* dengan Modified Jones Model. Variabel independen terdiri dari *gender diversity*, *leverage*, dan kepemilikan institusional. Teknik analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa *gender diversity* tidak berpengaruh terhadap kualitas pelaporan keuangan. *Leverage* berpengaruh signifikan terhadap kualitas pelaporan keuangan. Sementara itu, kepemilikan institusional tidak berpengaruh terhadap kualitas pelaporan keuangan. Hasil ini menunjukkan bahwa kualitas pelaporan keuangan pada perusahaan sektor *consumer non-cyclicals* lebih dipengaruhi oleh kondisi pendanaan perusahaan dibandingkan keberagaman gender dalam kepemimpinan maupun proporsi kepemilikan institusional.

Kata kunci: *gender diversity*, *leverage*, kepemilikan institusional, kualitas pelaporan keuangan, *discretionary accruals*.

ABSTRACT

This study aims to examine the effect of gender diversity, leverage, and institutional ownership on financial reporting quality in consumer non-cyclicals companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This research applies a quantitative approach using secondary data obtained from companies annual reports and financial statements. The research sample was selected using a purposive sampling method based on predetermined criteria. The dependent variable in this study is financial reporting quality, proxied by discretionary accruals using the Modified Jones Model. The independent variables consist of gender diversity, leverage, and institutional ownership. The data were analyzed using multiple linear regression with the assistance of SPSS. The results show that gender diversity has no effect on financial reporting quality. Leverage has a significant effect on financial reporting quality. Meanwhile, institutional ownership has no effect on financial reporting quality. These findings indicate that financial reporting quality in consumer non-cyclicals companies is more influenced by the company's financing condition than by gender diversity in leadership or the proportion of institutional ownership.

Keywords: *gender diversity, leverage, institutional ownership, financial reporting quality, discretionary accruals.*