

ABSTRACT

This study aims to examine the influence of ESG, Leverage, and Women Directors on earnings management in companies consistently listed on the IDX80 index during the 2020-2023 period. The research employs a quantitative approach using data from 24 companies over four years (2020-2023). The data analysis technique used is multiple regression analysis to measure the effect of independent variables on the dependent variable. The results indicate that ESG and Leverage variables have a significant influence on earnings management, with p-values below 0.05. Women Directors does not have a significant influence on earnings management, as the p-value of 0.6575 is greater than 0.05. The determination test (R^2) shows that the influence of ESG, Leverage, and Women Directors on earnings management is 80.57%, while the remaining percentage is influenced by other variables. The simultaneous test (F-test) indicates that the three independent variables collectively have a significant influence on earnings management.

Keywords: *Earnings Management, ESG Disclosure, Leverage, Women Directors*