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[IJAR] Submission Acknowledgement

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The Indonesian Journal of Accounting Research <sekretariat@ijar-iaikapd.or.id>
To: Septian Bayu Kristanto <septian.bayu@ukrida.ac.id>

Tue, Nov 30, 2021 at 3:01 PM

Septian Bayu Kristanto:

Thank you for submitting the manuscript, "Female Leaders and Earnings Management: An Exploration of Chief Positions" to The Indonesian Journal of Accounting Research. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

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[IJAR] [Indonesian Journal of Accounting Research] - Editor decision-accept for publication.

1 message

Syaiful Ali, MIS., Ph.D., CA. <sekretariat@ijar-iaikapd.or.id>

Sat, Feb 19, 2022 at 4:21 PM

To: Septian Bayu Kristanto <septian.bayu@ukrida.ac.id>

Cc: Sidharta Utama <sidhartau@gmail.com>, "Sylvia Veronica N.P. Siregar" <sylvia.nps@gmail.com>

Dear Septian Bayu Kristanto,

I am pleased to inform you that your paper "Female Leaders and Earnings Management: An Exploration of Chief Positions" meets the standards of The Indonesian Journal of Accounting Research and has been accepted for publication. Your paper will be published in the latest edition Jan-Apr 2022 edition.

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We are excited to move forward with your submission. Please feel free to email me with any questions.

Kind regards,

Syaiful Ali, MIS., Ph.D., CA.

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
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Title and Abstract

Title	Female Leaders and Earnings Management: An Exploration of Chief Positions
Abstract	Female leader affects earnings management and the quality of the financial report. This study wants to investigate the effect of female leaders on real earnings management. We use the nine chief positions with a female presence as a leader. The data were obtained from Indonesia's public listed company on the S&P Global Market Intelligence database from 2012-2020. For real earnings management measures, we used data two years earlier. The data sample selected was 3,420 firm-year observations. The sample was separated into 12 classifications, according to IDX Industrial Classifications. Female leader positions as chief executive, chief accounting, and chief administration negatively affect real earnings management. While female leader positions as chief technology and chief marketing have a positive effect on real earnings management. We find that industrial has a different effect on real earnings management. Many studies are predicting female chief leaders and real earnings management. The most significant finding is female roles as finance managers. However, no research predicts real earning management using female leaders in various chief positions.

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Luo, J. hui, Xiang, Y., & Huang, Z. (2017). Female directors and real activities manipulation: Evidence from China. *China Journal of Accounting Research*. <https://doi.org/10.1016/j.cjar.2016.12.004>

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