This study aims to determine the effect of women’s leadership in corporate governance on earnings management in companies listed on the Indonesia Stock Exchange (BEI) for 2013-2017. The independent variables used in this study are independent directors, board size, women on the board of directors, committee audit measures, family ownership, managerial ownership, institutional ownership, ownership concentration, and variable control is company size, company age, asset return, cash flow operational, and leverage is examined in this study.

The sample from this study were 397 companies listed on the Indonesia Stock Exchange in the period 2013-2017. The sample was selected using the purposive sampling method. The data used in this study is the annual report of all companies published at www.idx.co.id. The data obtained will be tested by multiple linear regression. The program used in testing this study was Statistical Package for the Social Sciences (SPSS) and E-views.

The results of this study indicate that women in the board of directors and audit committee size can influence earnings management. Family ownership, institutional ownership, and ownership concentration can significantly influence earnings management. Other variables such as an independent board of directors, board size, and managerial ownership are not proven to influence earnings management significantly.

Keywords: women, earnings management, corporate governance.