

## **ABSTRACT**

*This study aims to obtain empirical evidence and examine the influence of financial performance and corporate governance on earnings management. Financial performance is proxied using profitability and leverage variables, while corporate governance is measured through three variables: managerial ownership, institutional ownership, and independent board of commissioners.*

*This empirical study uses hospitality companies listed on the Indonesia Stock Exchange from 2018 to 2022. Through the purposive sampling method, 117 samples were obtained in this study. The analysis method used is multiple regression analysis with the help of the SPSS application.*

*The results indicate that the profitability variable have no significant effect on earnings management, whereas the leverage variable has a significant positive effect on earnings management. Regarding corporate governance, managerial ownership and institutional ownership variables have a significant negative effect on earnings management, while the independent board of commissioners has no significant effect on earnings management.*

*Keywords: Earnings management, financial performance, corporate governance*