

ABSTRACT

This research aims to investigate the In English, the phrase impact of return on assets (ROA), audit quality, institutional ownership, audit committee effectiveness, and board of commissioners effectiveness on earnings management.practices in non-financial companies listed on the Indonesia Stock Exchange (IDX) during the period of 2019-2022. Using an empirical study approach, the research involves analyzing data from non-financial companies listed on the IDX during that period. Data analysis is conducted using Structural Equation Model (SEM) approach with Partial Least Square (PLS) method using SmartPLS 3.2.9 operating system.

The analysis results indicate that the audit committee, institutional ownership, and audit quality have a significant influence on earnings management practices in the investigated companies. These findings have important implications for practitioners, regulators, and researchers in the field of corporate governance and earnings management.

Keywords: *Return On Asset, Earnings Management, Non-Financial Companies, Audit Committee Effectiveness, Institutional Ownership, Board of Commissioners, Audit Quality*