

### ***Abstarct***

*The research aimed to examine the effect of convergence of IFRS period, number of audit committe, board of commissioners, audit quality, profitability and leverage on earnings management. The research also includes control variables, size. This research was condusted by quantitative method and used data of non financial company listed in Indonesia Stock Exchange (IDX). The data was analyzed separately between two period using multiple linier regression model. Total sample were 230 companies. This research also used Chow test as an additional test.*

*The result of this research showed only board of commissioners has significant effect, profitability and leverage has significant and positive effect. Convergence of IFRS period, number of audit committe, audit quality, profitability and leverage did not have significant influence to the earnings management.*

**Keywords :** *Good Corporate Governance (GCG), number of committe audit, board of commissoners, audit quality, profitability, ROA, leverge, and IFRS*