

ABSTRACT

The purpose of this research is to analyze the impact of managerial ownership, size corporation, auditor quality, audit committee and leverage towards earning management. The independent variables in this research are the structure of managerial ownership, size corporation, auditor quality, audit committee and leverage. Earning management as variable dependent is measured by discretionary accrual as proxy from earning management.

This study uses secondary data with entire population of manufacturing companies listed in the Indonesian stock Exchange (BEI) in 2013-2015. The method used to determine the sample is using purposive sampling, producing 213 observations for research in three months from 71 sampel corporation . The analytical method used is multiple linear regression, regression testing the prior to first tested the classical assumptions.

The result of this study indicate that size corporation and leverage has significant influence to earning management. Auditor quality, audit committee and managerial ownership did not have significant influence to earning management.

Keywords : *Managerial ownership, size corporation, auditor quality, audit committee, leverage, earning management.*