

## ***ABSTRACT***

*The objective of this research is to analyze the influence of corporate governance index, concentration ownership, firm age and listing tenure on the level of earnings management (discretionary accruals). Measurement of earnings management (discretionary accruals) using performance matched free cash flow model (Bhuiyan et.al, 2013). This research refers to research conducted by Bhuiyan et.al (2013) with some modification.*

*Population of this research were non-financial companies that listed on the Indonesia Stock Exchange (IDX) during 2012-2014 with a total sample of 153. Data were collected by using purposive sampling method. Multiple linear regression analysis was used as main analysis tool in this research.*

*The results of this research show that corporate governance index has a negatif significant influence on the level of earnings management (discretionary accruals). Ownership concentration has a positif significant influence on the level of earnings management. Whereas firm age and listing tenure had no significant effect on the level of earnings management.*

*Keywords : Earnings management, corporate governance index, concentration ownership, firm age and listing tenure*