

ABSTRACT

This study aims to determine the factors that influence the decision of management to suppress earnings management , so that the company has good financial statements .

This study uses a quantitative approach to current ratio , total asset turnover , the dividend payout ratio , return on assets and debt to Equity Ratio in management decision making profit .

The results showed that the current ratio, total asset turnover , the dividend payout ratio , return on assets and debt to equity Ratiosecara together to make decisions affecting the managements of earnings management in decision making profit management .

Keywords : current ratio, total asset turnover , dividend payout ratio , return on assets , depbt to Equity Ratio , and earnings management