

## **ABSTRACT**

*The purpose of this study was to determine the effect of Leverage (LEV), Growth (GRWTH), Firm Size (SIZE), and Return on Asset (ROA) on the earnings management practices of a go public manufacture company. Earnings management is proxied by discretionary accruals (DA).*

*The sample in this study is a manufacture company that listed on the IDX (Indonesia Stock Exchange) during the period 2015-2018. The number of samples were 106 company taken by purposive sampling method. The data used were obtained from Bloomberg, financial statement of manufacture company, and annual reports of manufacture company. This study uses multiple regression analysis to test hypothesis of the study with the SPSS 23 program.*

*The results of this study showed that Growth (GRWTH), Firm Size (SIZE), and Return on Asset had a positive and significant on earnings management, while leverage has positive influence but not significant on earnings management.*

*Keyword: Earnings Management, Leverage, Growth, Firm Size, Return on Asset*