

## **ABSTRACT**

*This study aims to determine the effect of the board of commissioners on financial performance, to determine the effect of the board of directors on financial performance, and to determine the effect of institutional ownership on financial performance with earnings management as a mediating variable.*

*The population of this study amounted to 44 companies. The data collection method used is documentation. The data analysis technique used was descriptive statistics, partial least square analysis.*

*The results of the study prove that 1) the independent board of commissioners has no effect on financial performance while the board of directors and institutional ownership has no effect on financial performance, 2) the independent board of commissioners, the board of directors and institutional ownership have no effect on earnings management, 3) earnings management does not mediate the influence of the board commissioners, boards of directors and institutional ownership on financial performance.*

**Keywords :** *Board of Commissioners, Board of Directors, Institutional Ownership, Profit Management, Financial Performance.*