

*Undergraduate Thesis
Bachelor Study Accounting Program
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***ANALYSIS OF THE EFFECT OF GOOD CORPORATE GOVERNANCE
AND COMPANY CHARACTERISTICS ON EARNINGS MANAGEMENT
IN INDONESIA STOCK EXCHANGE
(2012-2016)***

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Abstract

This research was conducted to determine the effect of corporate governance and company characteristics on profit management on the BEI. The independent variables used in the study are the size of the board of directors, managerial managerial, independent audit committee, leverage and company growth.

The research sample consisted of 329 companies listed on the BEI in the period 2012 to 2016. sample selection in this research is using purpose sampling. All data in this category is obtained from the www.idx.co.id website. Testing data using the SPSS program and also E-Views.

The results of this study state that the size of the board of directors, managerial managerial, independent audit, and company growth cannot affect profit management in the company. Company size, company performance, and leverage that results in profit management in the company.

Keywords: *corporate governance, company characteristics, earnings management.*