

*Bachelor Thesis
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***ANALYSIS THE EFFECT OF CORPORATE GOVERNANCE STRUCTURE
AND FIRM SIZE ON EARNING MANAGEMENT IN COMPANIES
LISTED ON INDONESIA STOCK EXCHANGE***

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Abstract

This study aimed to determine the effect of corporate governance structures and firm size on the extent of earning management. Corporate governance is measured by board size, ownership institusional, audit committee, board of commissioner and firm size.

The sample which used in this research is 48 companies which listed in the Indonesia Stock Exchange (IDX) on 2012-2016. The sampling method used in this research is purposive sampling method. The method of analysis used in this study is panel regression.

The results of this study indicate independent variables simultaneously had significant impact on earning management. Partially, the results show that the audit committee, and firm size had significant impact on earning management. Other variable such as the board size, ownership institusional, board of commissioner has no significant effect on earning management.

Keywords: *corporate governance, board structure, audit committee structure, ownership structure, earning management.*