Abstract

This research aims to analyze the influence of ownership structure on earnings management. The independent variables to be analyzed in this research namely family ownership, institutional ownership, managerial ownership, government ownership and leverage, and with the control variables namely leverage.

By using purposive sampling method we selected 392 firms for the period of 2012-2016 as sample. Software SPSS version 22.0 and Eviews Version 7 for windows are used to test in this research.

The results of this research showed that family ownership, institutional ownership, and government ownership positively significant on earnings management. This result also show managerial ownership and leverage positively insignificant on earnings management.

Keywords: earnings management, family ownership, institutional ownership, government ownership, managerial ownership and leverage.