This research was conducted with the main objective to understand the influence of board structures on earnings management activities. The attributes of board structures are represented by female CEO, board size, board education and board meeting. In addition to the attributes of the board structures, the study also examined the effect of firm size and firm age on earnings management.

The research population is the annual report of companies listed on the Indonesia Stock Exchange (IDX). Samples taken from 2013 to 2017. The sampling technique uses purposive sampling where companies that will be used as samples are companies that are obliged to publish financial statements periodically for five years. The panel regression method uses a statistical program called, Eviews 8. Whereas, for testing outliers using the SPSS program.

The results of the study show that board structure attributes such as, female CEO, board size and board education is not proven to influence earnings management activities. But for the board structure attributes, board meeting has a negative significant effect on earnings management activities.

Keywords: earnings management, board structures, board.