

*Undergraduated Thesis
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***ANALYSIS THE FACTORS THAT EFFECT TO EARNING MANAGEMENT
IN FIRMS THAT LISTED IN INDONESIA STOCK EXCHANGE***

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ABSTRACT

This research has a purpose to analyze the factors that could affect the earning management. the factors that will be analyze in this research is board size, managerial ownership, audit committee independence, motivation bonus, motivation debt, and firm's size as the independent variable. This research also use growth as the control variable.

Researcher used 419 company as the research sample and the company that used as sample is teh company that been listed in the Indonesian Stock Exchange. The sampling in this research use the purposive sampling method. The company data from Indonesian Stock Exchange was obtained by downloaded it from the www.idx.co.id website over the period 2013-2017. This research use the panel regression analysis method and the result of selecting the best method is fixed effect model.

This research has the result in proving that the independent variable together simultaneously affect the earning management. This research also has the result that motivation bonus and firm's size has significant and positive impact to earning management. While the variable board size, managerial ownership, audit committee independence, and motivation debt has no significant effect to earning management. the result also show that growth as a control variable has significant and negative effect to earning management.

Keywords: *earning management, corporate governance, motivation bonus, motivation debt, firm's size*