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ANALYSIS THE EFFECT OF OWNERSHIP STRUCTURE ON EARNING MANAGEMENT IN COMPANIES LISTED IN INDONESIA STOCK EXCHANGE.

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Abstract

This research was conducted to analysis on the influence of ownership structure to earnings management on the list of companies on the Indonesia Stock Exchange (IDX). The independent variables used in the research are concentration of ownership, institutional ownership, foreign ownership, state ownership, public ownership and the control variable of the company are firm age, company size, board independence. Data on financial statement from 2013 to 2018 were taken for this research. Purposive sampling is the method used in the research. This research is being conducted using samples 316 comapnies with a total of 1,896 data that to be observed and 219 data outliers. Analysis of the data obtained will be collected using the Eviews version 8.

The results of data that have been processed and tested show only on the variable of foreign ownership proven by a hypothesis that explains the influence of earnings management. The rest, the concentration of ownership, institutional ownership, government ownership and public ownership variables do not show results that are proven in the hypothesis which does not affect earnings management actions.

Keywords: earnings management, ownership structure, board independence