

# UNIVERSITAS INTERNASIONAL BATAM

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*Faculty of Economy  
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## ***INFLUENCE ANALYSIS OF OWNERSHIP STRUCTURE, COMPANY SIZES, AND COMPANY GROWTH ON EARNING MANAGEMENT***

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### **ABSTRACT**

*This study was conducted to determine the effect of ownership structure, company size, and company growth on earnings (profit) management. The ownership structure consisted of concentration of ownership, institutional ownership, family ownership, and also state ownership. The dependent variable was earnings management.*

*The study collected data using 400 sample data from companies listed on the Indonesia Stock Exchange (IDX) and also company internal data presented by the company management related to the company's operations and performance in Indonesia during 2014 to 2018. The research used the method of multiple regression analysis to find out whether the independent variable affected the dependent variable. Research data were tested using Statistical Product and Service Solutions (SPSS).*

*Test results in the study revealed the concentration of ownership significantly affected earnings management. Family ownership, institutional ownership, and state ownership have significant positive relationship on earnings management as well as firm size and firm growth variables, no significant effect was found on earnings management.*

**Keywords** : *Ownership Structure, Company Size, Company Growth, Profit Management*