

ABSTRACT

This study aimed to examine the influence of leverage, profitability, and managerial ownership to earnings management in an IPO company listed on the indonesia stock exchange in 2013.

The population in this study is a group in an IPO company listed on the indonesia stock exchange in 2013. The samples were selected based on purposive sampling as many 21 companies. The data collected in secondary data with engineering documentation. Analytical techniques used panel data regression analysis of the data, which is a combination of time series data and ross section.

The result showed that: 1) Leverage is not signifikan on earning management, 2) ROE isnot signiifkan on earning manajemen, 3) managerial ownership is not signifikan on earning management. Leverage, profitability and managerial ownership simultaneosly not signifikan effect on earning management with a level of significance.

Keyword: Leverage, ROE, Manageril Ownership, Earning Management