

ABSTRACT

Earnings management can be defined as a deliberate intervention by management in determining the profit in the process of preparation of financial reporting. The research, the independent variable is the the ownership structure, leverage, and good corporate governance practice. This research aims is to analyze this effect factors that include ownesrship structure, leverage, and good corporate governance to earnings management.

This research method uses is quantitative research method whicj is classifited to causality verificative descriptive research. Population research is company formation at the Indonesian stock exchange (IDX) periode 2012 to 2015. There are 8 farmation included, and 32 data processed. Data process is taken from secondary data. Method analysis data is regression panel data.

The result show that there are no significant influence between managerial structure, leverage, and good corporate governance practice with earning management either simultaneously. Partially, managerial ownership, and good corporate governace practice have no significant effect on earning management. While leverage has significant positif effect on earnings management

Keywords: Managerial Ownership, Leverage, Good Corporate Governace, and Earning Management