

## **Abstract**

*This study aimed to examine the influence of audit quality, profitability, and companies size to earnings management in sector consumer goods companies listed on Indonesian stock exchange (IDX) in 2013-2016.*

*The population in this study is a group in sector consumer goods companies listed on Indonesian stock exchange in 2013-2016. The samples were selected based on purposive sampling as many 24 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 cross section.*

*The result showed that partially audit quality is significant on earnings management, Profitability is significant on earning management, and Companies size is not significant on earning management. simultaneously audit quality, profitability, and companies size significant effect on earning management.*

*Keyword: Audit Quality, Profitability, Companies Size, Earning Management*