

ABSTRACT

Earning is a measure of a company's performance summary based on accrual basis accounting. Earnings information on financial statements is generally a major concern in assessing performance or seeing how management accountability.

Gross domestic growth in mining sector companies in the last few years has experienced negative growth, and it gives a negative impact. One of the negative impact is the decrease of revenue obtained by the mining sector causing some mining companies that can trigger the occurrence of earnings management.

This study aims to examine the effect of Firm Size, Firm Age, Leverage, and Profitability to Earnings Management at Mining Company listed in Indonesia Stock Exchange during 2014-2016. The data used in this study was obtained from financial statement data.

The population in this study are the Mining Company listed in Indonesia Stock Exchange. Sample selection technique that used is purposive sampling and acquired 17 company with the 2014-2016 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneously Firm Size, Firm Age, Leverage, and Profitability have a significant effect on Earnings Management. While partially, Firm Size and Profitability has no significant effect on Earnings Management, while Firm Age and Leverage have a significant positive effect on Earnings Management.

Keywords: *Firm Size, Firm Age, Leverage, Profitability, Earnings Management*