__ABSTRACT__

Eanings Management is an manager's choice of accounting policies, or real actions taken by managers so that they affect earnings in order to achieve some profitobjectives to be reported.

This study aims to empirically examine the effect of Independent Commissioners, Institutional Ownership, and Audit Committees and on Earnings Management. This study uses control variables namely Profitability and Leverage. This study uses secondary data, namely Basic and chemical industry companies listed on the Indonesia Stock Exchange in 2016 - 2020. The samples used were 19 samples with 95 total data. Company data uses purposive sampling method. Documentation data collection techniques from www.idx.co.id. The analytical method used is descriptive statistical testing and panel data regression analysis using eviews
Version 9.

The results of this study indicate that the independent board of commissioners, institutional ownership and the audit committee simultaneously influence and are able to explain earnings management by 84% and 16% of other variables not included in this study. The independent variable is that the independent board of commissioners and , and the audit committee hasn't effect on Earnings Management institutional ownership have a significant negative effect on Earnings Management.

Keywords: Earnings Management, Independent Board of Commissioners, Institutional Ownership, Audit Committee, Profitability, laverage.