

## **ABSTRACT**

*One of the information from the financial statements is profit information. Earnings information becomes a target of engineering through opportunistic actions of management to maximize its satisfaction, because of the tendency of parties who pay attention to profits and this is realized by management, especially managers whose performance is measured based on the earnings information, thus encouraging the emergence of actions to regulate profits or commonly known as earnings management. profit management.*

*This study aims to determine the size of KAP, audit tenure, auditor specialization on earnings management using the variable control leverage and profitability of studies in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period.*

*In this study, the author uses quantitative methods. Based on the purpose, descriptive method was used in this study. This research was conducted associatively. For the author's involvement in this study, it was included in the non-intervention data or non-contrived setting. The unit of analysis in this study is group analysis, which is more precisely the companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange in 2015-2019. If classified according to time, this research is included in the type of panel data.*

*Based on hypothesis testing (simultaneous significance test), it can be concluded that the independent variables, namely KAP Size, Audit Tenure and Auditor Specialization, simultaneously affect the dependent variable, namely Earnings Management. While partially, KAP Size and Audit Tenure have no significant effect on earnings management while Auditor Specialization has a significant effect on earnings management.*

*Based on the results of this study, investors are expected to pay attention to the auditor's engagement period, the longer the engagement relationship between the auditor and the company, the lower the level of auditor independence. If the level of independence is reduced, it can increase the earnings management practices carried out.*

**Keywords:** *Public Accounting Firm Size, Audit Tenure, Auditor Specialization, Leverage, Profitability.*