

## **ABSTRACT**

*Earnings management is an activity that includes management efforts to maximize or minimize company profits in accordance with the wishes of managers.*

*This study aims to analyze and test the effect of Audit Quality, Audit Committee, and Independent Board of Commissioners on Earnings Management in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period.*

*The population in this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The sampling technique used was purposive sampling and obtained 121 manufacturing companies with an observation period of five years so that 605 sample units were obtained in this study. The data analysis method in this study is panel data analysis with Eviews 12.*

*The results of this study show that Audit Quality, Audit Committee, and Independent Board of Commissioners simultaneously affect Earnings Management. Audit Quality partially has no effect on Earnings, while the Audit Committee and the Independent Board of Commissioners have a negative effect on Earnings Management.*

*Keywords: Independent Board of Commissioners, Audit Committee, Audit Quality, Earnings Management*