

ABSTRACT

Title : *The Effect of Company Size, Sales Growth, and Debt Policy on Earnings Management in Food and Beverages Sub Sector manufacturing Companies Listed on the Indonesia Stock Exchange in 2014 - 2018*

Name : *Putri Andini*

Study Program : *Accounting*

This study aims to determine the Effect of Company Size, Sales Growth, and Debt Policy on Earnings Management in Food and Beverages Manufacturing Sub-Sector Companies. In this study the variables used are Company Size, Sales Growth, and Debt Policy which are proxied by the Company Size index with Ln (Total Assets), Sales Growth with sales t minus sales $t-1$ divided by sales $t-1$, and Debt Policy with Debt to Equity Ratio (DER). The population in this study is the Food and Beverages Sub-Sector Manufacturing Company, which was listed on the Indonesia Stock Exchange (BEI) in 2014-2018. The sample in this study there were 14 Food And Beverages companies with a research period of 5 years so as to produce 70 samples obtained by purposive sampling technique. The results of this study indicate that the variable Company Size, Sales Growth, and Debt Policy simultaneously influence. Partially, Company Size and Debt Policy variables influence Profit Management, and Sales Growth has no partial effect on Earnings Management.

Keywords : *Company Size, Sales Growth, Debt Policy and Earnings Management*