

ABSTRACT

Title : *The effect of Profitability, Leverage, and Company Size to Earnings Management In Manufacturing Companies Food and Beverage Sub Sector Listed in Bursa Efek Indonesia (BEI) in the period 2014-2018.*

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Study Program : *Accounting*

The effect of Profitability, Leverage, and Company Size to Earnings Management In Manufacturing Companies Food and Beverage Sub Sector Listed in Bursa Efek Indonesia (BEI) in the period 2014-2018 (led by Mrs. Sri Handayani SE, MM, M. Ak, CPMA).

This study research purpose to examine the effect of profitability, leverage and company size to earnings management. Profitability is measured using return on assets (ROA), leverage is measured by using debt to total assets (DAR) and the size of the company (size) is measured using the natural logarithm of total assets. This research used a sample of Manufacturing Companies Food and Beverage Sub Sector Listed in Bursa Efek Indonesia (BEI) in the period 2014-2018 as many as 12 companies with 60 total sample. Sampling was done by using purposive sampling technique. The analytical method used is the method of multiple linear regression analysis.

The results of this research show that profitability, leverage and company size significant to earnings management. Profitability and company size is insignificant effect to earnings management. There is a negative effect between Leverage to earnings management.

Keywords: Profitability, Leverage, Company Size, Earnings Management.