

## ABSTRACT

*VINNA, INFLUENCE THE QUALITY OF FINANCIAL DISCLOSURE, FACTOR LEVEGARE, COMPANY SIZE AND GROWTH TO EARNINGS MANAGEMENT IN FOOD & BEVERAGES IN INDONESIA STOCK EXCHANGE PERIOD 2008-2010.*

*(Supervised by Mr. Daulat Fredy)*

*Earnings management is the manager's actions to increase (decrease) current reported earnings of a business unit in which managers are responsible, without resulting in an increase (decrease) in long-term economic profitability of the unit. The purpose of this research was to determine the effect of the quality level of financial disclosure, leverage, company size, and growth simultaneously and partial.*

*The author tried to examine and make an analysis of a company engaged in foods and beverages that are listed on the Stock Exchange in 2008 until 2010. The methodology used by author is by using multiple regression.*

*From the results of research based on partial statistics, company size and significant negative effect on earnings management. This suggests that the larger the size of a company the less likely managers perform earnings management .. Results of the research based on statistics simultaneously show significant results, it can be said the disclosure of financial statements, leverage, company size, and growth have an influence on earnings management simultaneously.*

*Keyword: Earnings Management, The Quality of Financial Disclosure, Leverage, Company Size, Growth.*