

ABSTRACT

Maria Octavia, *Effects of Good Corporate Governance, Profitability and Leverage to earnings management practice case studies on companies manufacturing automotive sub-sectors listed in Indonesia Stock Exchange (BEI) in the period 2012-2015, (guided by Drs. Darmansyah HS., Ak., MM, CISA)*

For variable GCG projected by the Audit Committee, Independent Commissioner, Institutional Shareholding, all these variables have a negative impact on the activities of Earnings Management. While Variable Leverage Profitability and that has a positive effect on earnings management activities, but only profitability that does not have a significant effect on Profit Management in Automotive Company listed on the Stock Exchange for the period 2012-2015.

Keywords: Good Corporate Governance, Profitability, Leverage, profits Management