

## ABSTRACT

*Earnings management is a condition where the management to intervene in the process of preparation of financial statement for external parties so that can faltten, raise and lower profit. This research is aimed to test and get empirical evidance about the influence of the corporate governance mechanism, company's size, leverage, profitability and auality audit toward earnings managemen in manufactur companies listed at the Bursa Efek Indonesia (BEI) from 2013 to 2015.*

*Population in this study are manufactur companies listed at the Bursa Efek Indonesia (BEI) row from 2013 to 2015. The sample was determined by purposive sampling method, in order to obtain a total sample of 147 companies in 3 years. Analysis method of this research is using descriptive statistical analysis and multiple linear regression analysis using SPSS version 22.*

*The result showed that the managerial ownership, propotion of commissioners board, leverage, profitability and quality audit does not effect on earnings management. While institusional ownership, company's size give negative influence toward the earnings managements.*

**Keyword:** *Corporate Governance Mechanism, Companys's Size, Leverage, Profitability, Quality Audit, Earnings Management*