

ABSTRACT

This research aims to examine the influence of profitability, dividen policy, lverage, earning management, on firm value and influence of moderating variable on relationship between earning management with firm value. Samples of this research were 34 sample corporations that listed in Indonesian Most Trusted Companies also listed in Indonesian Stock Exchange from 2013 to 2015 used as samples research by purposive sampling method.

The data used in this research is secondary data which consist of prospectus financial report, fact book, and other supporting references. The data analysis technique was classical assumption test: normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test. The hypothesis test used regression multiple analysis.

The result of this research show that: profitability not influence on firm value. Dividen policy, leverage, earning management has positive influence on firm value. Corporate governance do moderate the relationship between earning management with firm value.

Key words: *profitability, dividen policy, leverage, earning management, corporate governance ,firm value.*