

ANALISIS PENGARUH LEVERAGE, KEPEMILIKAN INSTITUSIONAL DAN
UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA PADA TAHUN 2011-2015

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The aim of this study is to analyze whether there is influence of leverage, institutional ownership, and firm's size on earning management of manufacturing firms listed in Indonesian Stock Exchange. The samples used in this study were 53 manufacturing firms listed on Indonesian Stock Exchange during the period 2011 -2015. Samples collected by purposive judgement sampling method. Statistic method used in this study is multiple regression analysis. This study used secondary data such firm financial statement that published during the observation year. The results of this study showed that leverage and firm's size variables do not have significance influence on earning management, but institutional ownership variable has a significance influence on earning management.

Key word: Earning Management, Leverage, Institutional Ownership, and Firm's Size