

**PENGARUH *LEVERAGE*, KUALITAS AUDIT, KOMITE AUDIT DAN  
UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA  
PADA PERUSAHAAN MANUFAKTUR  
DI BURSA EFEK INDONESIA  
TAHUN 2018 – 2020**

**Studi empiris pada perusahaan manufaktur yang terdaftar di Bursa Efek  
Indonesia (BEI) tahun 2018-2020**

**Abstrak**

*Earnings management is a manager's decision to choose certain accounting policies that are considered to be able to achieve the desired goals, be it to increase profits or reduce the level of reported losses. This study aims to analyze the effect of leverage, audit quality, audit committee and company size on earning management in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2020. The research population were 195 manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020. The sample in this study were 72 manufacturing companies listed on the Indonesia Stock Exchange in 2018 – 2020 with a total sample of 216 samples. Sampling using purposive sampling method and the analysis technique used is multiple regression analysis. The results of this study prove that audit quality and company size have no effect on earning management in manufacturing companies listed on the Indonesia Stock Exchange in 2018 – 2020 period. Leverage has a positive effect on earning management in manufacturing companies listed on the Indonesia Stock Exchange in 2018 – 2020 period. Audit committee has a negative effect in manufacturing companies listed on the Indonesia Stock Exchange in 2018 – 2020 period.*

***Keywords : Leverage, Audit Quality, Audit Committee, Company Size, and Earning Management***

UNMAS DENPASAR