

## ABSTRAK

Pengujian ini dilakukan agar dapat menganalisis dan menguji tentang *leverage*, ukuran perusahaan, profitabilitas, dan kualitas audit, serta komite audit dalam mempengaruhi manajemen laba. Penelitian ini bersumber atas laporan tahunan dari perusahaan manufaktur yang ada di Bursa Efek Indonesia. Dimulai dari tahun 2015 sampai 2018. Sampel yang diambil oleh peneliti terdapat beberapa kriteria tertentu agar diperoleh data yang lebih representatif. Sehingga didapatkan total sampel sebanyak 327 perusahaan manufaktur selama masa penelitian. Peneliti memakai data sekunder, data tersebut didapatkan lewat situs [www.idx.co.id](http://www.idx.co.id), [www.sahamok.com](http://www.sahamok.com), dan beberapa *website* perusahaan yang terkait. Alat analisis data ini memakai regresi *linier* berganda. Akhir pengujian ini menyertakan bukti berupa *leverage* dan komite audit berpengaruh positif dan signifikan terhadap manajemen laba, sedangkan ukuran perusahaan, profitabilitas serta kualitas audit tidak berpengaruh terhadap manajemen laba.

**Kata kunci: Leverage, Ukuran Perusahaan, Profitabilitas, Kualitas Audit, Komite Audit, dan Manajemen laba.**

## **ABSTRACT**

*This test is conducted in order to be able to analyze and test the leverage, company size, profitability, and audit quality, and the audit committee in influencing earnings management. This research is sourced from an annual report from a manufacturing company on the Indonesia Stock Exchange. Starting from 2015 to 2018. Samples taken by researchers there are certain criteria in order to obtain more representative data. So that a total sample of 327 manufacturing companies was obtained during the study period. Researchers used secondary data, the data obtained through the site [www.idx.co.id](http://www.idx.co.id), [www.sahamok.com](http://www.sahamok.com), and several related company websites. This data analysis tool uses multiple linear regression. The end of this test includes evidence in the form of leverage and audit committee which has a positive and significant effect on earnings management, while company size, profitability and audit quality have no effect on earnings management.*

***Keywords: leverage, company size, profitability, audit quality, audit committee, and earnings management.***