

Corporate Governance, Ukuran Perusahaan, Leverage, dan Real Earnings Management

Yohana Epifani Kartika Adi

STIE Bank BPD Jateng

epifanikartika@gmail.com

Metta Kusumaningtyas

STIE Bank BPD Jateng

metta.kusumaningtyas@gmail.com

Abstract: *Investors always use various information to get the maximum profit in investing activities. This study aims to examine the effect of good corporate governance, company size and leverage on real earnings management. Good corporate governance is proxied by institutional ownership, the proportion of independent commissioners, and the number of audit committee meetings. Sample of this study was 90 consumer goods industry companies listed on the Indonesia Stock Exchange, which were selected using the purposive sampling method during the 2014-2018 research period. The analysis technique used is multiple linear regression. The results of the study concluded that institutional ownership, the proportion of independent commissioners and the number of audit committee meetings had no effect on real earnings management. However, company size and leverage have a positive effect on real earnings management.*

Keywords: *corporate governance, company size, leverage, real earnings management.*