



ACCOUNTING DEPARTMENT

**FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**

THESIS

**INFLUENCING FACTORS ON EARNINGS MANAGEMENT
EMPIRICAL EVIDENCE FROM LISTED INDONESIAN COMPANIES
INCLUDED IN LQ 45 INDEX**

By:

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UNTUK KEDJAJAAN BANGSA

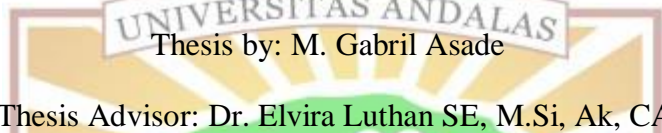
Thesis Advisor: Dr. Elvira Luthan SE, M.Si, Ak, CA.

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Economics*

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 Thesis by: M. Gabril Asade
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ABSTRACT

This research aims to obtain empirical evidence about the influence of accounting conservatism, tax avoidance, firm size, leverage, industrial type, and institutional ownership on earning management, also to know whether the institutional ownership has an effect on the relationship between independent variable which has significant value with earnings management. The samples used in this research are companies listed on the Indonesia Stock Exchange and included in the LQ45 index (during the 2019 period, exclude banking companies). By using the purposive sampling method, the data were collected with specific criteria from 2017-2019. The results showed that leverage and institutional ownership influence earnings management. While accounting conservatism, tax avoidance, firm size, and industrial type do not influence earning management. Institutional ownership moderated the influence of leverage on earnings management.

Key words: *earnings management, factor, LQ45*

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