

ABSTRACT

Jaka Setiawan, the influence of financial structure, ownership structure, bonuses, growth and firm size on earnings management of listed in Indonesia stock exchange. Under the guidance of Junaidi, SE., MSi., CA and Anita Carolina, SE., MbusAdv., Ak., QIA., CA.

The aim of this study to provide empirical evidence about the influence of financial structure, ownership structure, bonuses, growth and firm size on earnings management listed in Indonesia stock exchange. The population in this research is the manufacturing companies listed in Indonesia stock exchange during the period 2013-2015. The numbers of samples that recover the criteria by using purposive sampling method are 43 companies.

The conclusion of this study (1) leverage has no effect on earnings management. (2) Ownership structure does not affect earnings management. (3) Bonuses has no effect on earnings management. (4) Growth influences the earning management. (5) Firm size has no effect on earnings management.

Keywords: Leverage, Ownership Structure, Bonuses, Growth and Firm size.

ABSTRAK

Jaka Setiawan, Pengaruh *Financial Structure*, *Ownership Structure*, *Bonuses*, *Growth*, dan *Firm Size* Terhadap Manajemen Laba yang Terdaftar di Bursa Efek Indonesia. Dibawah bimbingan Junaidi, SE., Msi., Ak., CA dan Anita Carolina, SE., MbusAdv., Ak., QIA., CA

Penelitian ini bertujuan untuk memberikan bukti empiris tentang pengaruh *financial structure*, *ownership structure*, *bonuses*, *growth*, dan *firm size* terhadap manajemen laba yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2013-2015. Jumlah sampel yang memenuhi kriteria dengan metode *purposive sampling* adalah sebanyak 43 perusahaan.

Kesimpulan dalam penelitian ini adalah (1) *Leverage* tidak berpengaruh terhadap manajemen laba. (2) *Ownership structure* tidak berpengaruh manajemen laba. (3) *Bonuses* tidak berpengaruh terhadap manajemen laba. (4) *Growth* berpengaruh terhadap manajemen laba. (5) *Firm size* tidak berpengaruh terhadap manajemen laba.

Kata kunci: *Leverage*, *Ownership Structure*, *Bonuses*, *Growth*, *Firm Size*