

### ***Abstract***

*This study aims to analyze the effect of profitability, leverage and company size on earnings management in the food and beverage companies from 2014 to 2018 both partially and simultaneously. This study uses the company's financial statements in 2014 to 2018*

*Based on the test results statistically shows that profitability, leverage and company size simultaneously have a significant effect on earnings management for. However, partially, company size has no effect on earnings management. While partially, profitability has a positive effect on earnings management, it shows a direct relationship between profitability and earnings management, and also leverage has a partially significant effect on earnings management.*

*Keywords: Profitability, Leverage, Company Size, Earning Management*