

## **ABSTRACT**

*Earnings management can be defined as an intervention in the selection of accounting policies by management to achieve specific objectives. The effort was made to trick the shareholders who need company information to find out the condition and performance of the company.*

*The independent variables in this study are managerial ownership, institutional ownership, the number of audit committee meetings and leverage. The dependent variable in this study is earnings management. This study aims to analyze the effect of managerial ownership, institutional ownership, number of audit committee meetings and leverage on earnings management in state-owned companies listed on the Indonesia Stock Exchange.*

*The population in this study are state-owned companies listed on the Indonesia Stock Exchange in the period 2015-2018. The sample selection technique of this study used purposive sampling and obtained 10 companies with observations over four years to obtain a sample of 40 samples that were observed. The analysis technique used is panel data regression analysis using the Eviews 9.0 application.*

*Based on the results of managerial ownership research, institutional ownership, the number of audit committee meetings and leverage simultaneously affect earnings management. Partially managerial ownership affects earnings management, while institutional ownership, the number of audit committee meetings, and leverage do not have a significant effect on earnings management.*

*Keywords: Number of Audit Committee Meetings, Managerial Ownership, Institutional Ownership, Leverage and Earnings Management*