

ABSTRACT

The purpose of this study was to examine the effect of profitability, leverage, company size and firm value on earnings management in automotive sector companies listed on the Indonesia Stock Exchange in 2014-2018. The sample of this research is 9 automotive companies listed on the Indonesia Stock Exchange in 2014-2018 with a total of 45 data. This research method is quantitative with multiple linear regression analysis using SPSS 22 application. The test results found that profitability has a positive effect on earnings management, leverage has a positive effect on earnings management, firm value has no effect on earnings management and firm size has no effect on earnings management.

Keywords: profitability, leverage, firm value, company size and earnings management

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