

## ABSTRACT

This research is proposed to prosecute and integrate the determinants of earnings management with 10 years data from earlier published and unpublished articles. This research applies meta-analysis approach to investigate the association of asymmetry information, cash flows from operating, proportion of independent commissioners, audit committee, institutional ownership, managerial ownership, family ownership, firm size, audit quality, leverage, commissioner size, investment opportunity set, firm performance, earnings growth, and firm value towards earnings management in Indonesia. The used samples come from both of international and national journals as published articles and conferences paper as the representative of unpublished articles. Moderating variable existence among the association that may come from various measurement models are found in several associations.

The research findings also showed that asymmetry information, cash flows from operating, proportion of independent commissioner, audit committee, managerial ownership, family ownership, audit quality, commissioner size, investment opportunity set, firm performance, earnings growth, and firm value are the elements which significantly associate earnings management.

While, institutional ownership, firm size, and leverage are found to be insignificantly associate earnings management. Hence, there are twelve factors found to be the most robust determinants of earnings management.

Keywords: earnings management, meta-analysis