

ABSTRACT

Analysis of the influence of Good Corporate Governance, Profitability, and Company Size on Profit Management Practices (Empirical Study of Banking Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022).

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Earnings management is the act of changing financial statement so that the profit listed are in accordance with the wishes of the manager. This earnings management is an act of leveling profits, reducing profits, and increasing profits by management both for personal gain and for company profit. This study aims to examine the effect of Good Corporate Governance, Profitability, and Company Size on Profit Management in Banking Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. The method in this study used a descriptive method with a total sample selection method in this study used a purposive sampling method with a total sample of 87 who met criteria.

The results showed that Good Corporate Governance (GCG) had no significant effect on earnings management, profitability had no significant effect on earnings management, and company size had a significant effect on earnings management. But good Corporate Governance (GCG), Profitability, and Company Size simultaneously have a significant effect on earnings management.

Keywords : Earnings management, Good Corporate Governance (GCG), Profitability, Company Size.