

ABSTRACT

The Influence of Capital Structure, Managerial Ownership, Institutional Ownership on Profit Management with firm size to moderation (Empirical Study in Food and Beverage Companies on the Indonesian Stock Exchange 2018-2023

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This research aims to analyze the influence of capital structure, managerial ownership and institutional ownership on earnings management in food and beverage companies on the Indonesian Stock Exchange 2018-2023. This research uses a quantitative approach, the data used is secondary data obtained from the financial reports of mining companies listed on the Indonesia Stock Exchange from 2018 to 2023. The samples used in this research used a purposive sampling approach. The results of the research are that capital structure has an effect on earnings management, managerial ownership has no effect on earnings management, institutional ownership has an effect on earnings management, company size can be a moderation between Capital Structure and Profit Management, company size can be a moderation between managerial ownership and earnings management, size The company can act as a moderator between institutional ownership and earnings management.

Keywords: *Capital Structure, Managerial Ownership, Institutional Ownership, Firm Size and Earnings Management*