

## **ABSTRACT**

*Continuous earnings management can reduce the credibility and transparency of the company's financial reports, this can disrupt investor confidence in the company. This study was aimed to examine the effect of profitability, leverage, firm size on earnings management.*

*The data used in this research are secondary data obtained from the financial statements and annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023, 610 observation data. The sample selection uses purposive sampling technique and the analysis method is multiple linear regression.*

*The research hypotheses are as follows: (1) profitability has a positive effect on earnings management, (2) leverage has a negatif effect on earnings management, (3) firm size has a negatif effect on earnings management. The results showed that firm size has a negative effect on earnings management, while the remaining independent variables, namely profitability and leverage, have no proven effect on earnings management. However, there are limitations in the form of many samples of manufacturing companies that are eliminated so in future studies it is recommended to increase the research period.*

**Keywords:** *Profitability, Leverage, Firm Size, and Earnings management.*

