

## **ABSTRACT**

*This research aims to examine the effect of corporate governance and institutional ownership on earnings management in manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019 variabel used in the examination are board independence, board gender diversity, institutional ownership and audit committee as the independence variables, also earnings management as the dependent variable*

*This research used manufacturing companies during the 2017-2019 with a total sample is 303 samples. Sample based on purposive sampling method that follows certain criterias. Multiple regression analysis is the analysis method used in this research*

*The result of this research indicates that board independence, board gender diversity, institutional ownership and audit committee has a significant negative effect on earnings management*

*Keyword : board independence, board gender diversity, institutional ownership, audit committee, agency theory, and gender theory.*