

ABSTRACT

This study aims to examine the effect of audit quality, institutional ownership, and profitability on real earnings management in companies newly listed on the Indonesia Stock Exchange (IDX) from 2022-2024.

The data used in this study are secondary data obtained from the websites www.idx.co.id and Bloomberg Laboratory FEB Undip, with a population of non-financial companies listed on the Indonesia Stock Exchange during 2022-2024. The study uses a purposive sampling method, resulting in 104 companies that meet the established criteria. Data analysis in this study uses multiple linear regression analysis with SPSS version 29.

The results of this study show that audit quality, as measured by auditor reputation, audit tenure, and auditor industry specialization, does not have a significant effect on real earnings management. On the other hand, institutional ownership has a significant negative effect on real earnings management, while profitability has a significant positive effect on real earnings management.

Keywords: Auditor Reputation, Audit Tenure, Auditor Industry Specialization, Institutional Ownership, Profitability, Real Earnings Management.



SEMARANG
FEB UNDIP