

## SUMMARY

This research is a type of quantitative associative research on manufacturing industry sub-consumer goods companies listed on the Indonesia Stock Exchange in 2015 - 2019. This study takes the title "The Influence of Ownership Structure and Corporate Governance on Earnings Management (Empirical Study on Manufacturing Companies Listed on the Stock Exchange) Indonesian Securities 2015-2019)"

The purpose of this research is to analyze the effect of managerial ownership variable, audit committee, board of directors size on earnings management by using the size control variable. The population used in this study were all manufacturing industry sub-consumer goods companies listed on the Indonesia Stock Exchange in 2015-2019. For data analysis using classical assumption test, descriptive test, panel data regression test, determination test, and t test. Determination of the sample using purposive sampling method. The sample in this study were 11 companies.

The results of the study show that the managerial ownership and the size of the board of directors have a positive and significant effect on earnings management. Meanwhile, the audit committee variable has no significant effect on earnings management in consumer goods manufacturing sub-industry companies listed on the Indonesia Stock Exchange in 2015 – 2019.

The implication of this research is that from the three variables tested, the audit committee variable has no relationship with earnings management. Thus, investors can see from other variables, namely managerial ownership and the size of the board of directors to be indicators of assessing the company before investing.

Keywords: Managerial Ownership, Audit Committee, Size of the Board of Directors