

**THE EFFECT OF INSTITUTIONAL OWNERSHIP, EXTERNAL AUDITOR, AUDIT
COMMITTEE, INDEPENDENT COMMISSIONER
ON EARNING MANAGEMENT IN MANUFACTUR COMPANY
LISTED IN INDONESIAN STOCK EXCHANGE**

ABSTRACT

The objectives of this study are to obtain empirical evidence and test the factors that affect earning management. The factors are institutional ownership, external auditor, audit committee, independent commissaries.

This study was carried out on the company that conduct manufacture company period of 2007-2009 in Indonesia Stock Exchange. Multiple regressions analysis is used to test the hypothesis and purposive sampling method used to take the samples.

The conclusion of this research is external auditor have affect earning management, and institutional ownership, audit committee, independent commissaries are not affect earning management.

Keywords: *Earning Management, External Auditor, Institutional Ownership, Audit Committee, Independent Commissioner.*