

ABSTRACT

This Research is conducted to find out the influence of Good Corporate Governance, Bonus and Financial Performance to Earning Management. In this research there are two control variable such as Leverage and Firm Size. Good Corporate Governance has been measured by board of independence commissioners composition and size, and also audit committees, bonus is measured by whether there is bonus item in financial report (dummy), financial performance is measured by Return On Assets (ROA). And Earning Management is measured by Stubben's Discretionary Revenue method (2010).

Research's Population are consist Public Company in Banking sector which has been listed in Indonesian Stock Exchange from 2012-2014. Thirty One companies in banking sector has been selected as sample through purposive sampling method. Double Linier Regression Analysis has been used to analyzed Earning Management as Dependent Variable, Good Corporate Governance, Bonus and Finance Performance as Independent Variable.

As the result, Financial Performance has significant influence to Earning Management. Earning Management has positive correlation to Financial Performance. If one company has good financial performance, so It also has good earning management. The other variables have no influence to earning management.

Keyword: Good Corporate Governance, Bonus, Financial Performance, Leverage, Firm Size, Earning Management.