

## Abstract

# THE EFFECT OF FINANCIAL PERFORMANCE, CORPORATE GOVERNANCE, AND COMPANY SIZE ON EARNINGS MANAGEMENT (STUDY OF FOOD COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2020-2024)

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This study aimed to provide empirical evidence that financial performance, corporate governance, and company size affect earnings management. This research was quantitative. The data source used was secondary. The data collection method used was panel data. The population was food companies listed on the Indonesian stock exchange in 2020-2024 and using a purposive sampling technique obtained from 30 companies. The data analyzed showed that financial performance, corporate governance, and company size affected earnings management.

**Keywords:** Financial Performance, Corporate Governance, Company Size, Earnings Management.

