THE EFFECT OF CAPITAL STRUCTURE, FIRM GROWTH, PROFITABILITY, AND FIRM SIZE ON EARNINGS MANAGEMENT (AN EMPIRICAL STUDY OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2021–2024 PERIOD)

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ABSTRACT

This study aims to examine the effect of capital structure, firm growth, profitability, and firm size on earnings management practices in mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The study employs a quantitative approach using multiple linear regression analysis, while the sample is selected through a purposive sampling technique with criteria that the companies publish complete and consistent annual financial statements throughout the observation period. The data used in this study are secondary data obtained from the companies' annual financial reports. The results indicate that capital structure and profitability have a significant effect on earnings management, whereas firm growth and firm size do not have a significant effect. These findings suggest that financing pressure and the company's ability to generate profits play an important role in encouraging earnings management practices. Therefore, this study is expected to contribute to the development of accounting literature and serve as a consideration for investors, company management, and regulators in improving the quality of financial reporting.

Keywords**: **Earnings Management, Capital Structure, Firm Growth, Profitability, Firm Size.