

# **SKRIPSI**

## **THE IMPACT OF PROFITABILITY, LEVERAGE AND TAX AVOIDANCE ON EARNINGS MANAGEMENT IN CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

Written as a partial fulfillment of the academic requirements  
to obtain the degree of *Sarjana Akuntansi*

**By:**

**NAME : THEOPHILUS TAN ARIEL**

**ID NUMBER : 03012190047**



**ACCOUNTING STUDY PROGRAM  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS PELITA HARAPAN  
MEDAN  
2022**