

**SKRIPSI**

**THE IMPACT OF PROFITABILITY TOWARDS EARNING  
MANAGEMENT IN INFRASTRUCTURE COMPANIES  
LISTED IN THE IDX FOR THE PERIOD 2019-2023**

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

**By:**

**NAME : PRISCILA AURELIA**

**ID NUMBER : 03012210029**



**ACCOUNTING STUDY PROGRAM  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS PELITA HARAPAN  
MEDAN  
2024**