

**ANALYSIS OF FACTORS THAT AFFECT EARNINGS  
MANAGEMENT PRACTICES  
(EMPIRICAL STUDY OF CONSUMER GOODS COMPANIES  
LISTED IN INDONESIA STOCK EXCHANGE 2017 - 2019)**

**BACHELOR THESIS**

Submitted as a requirement to obtain the Degree of Bachelor of Economics

Bachelor Thesis Supervisor:

Indra Wijaya Kusuma, Prof., Dr., MBA.



By:

William Hananta C

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