This study aims to empirically analyze the factors that influence management in real activity manipulation. Real activity manipulation is the kind of earnings management strategy. This study uses some proxies for real activity manipulation. The research design is quantitative method using secondary data. Sample of this study is manufacturing companies listed in Indonesia Stock Exchange during the period 2015-2018. The results of this study indicate that audit quality and managerial ownership have a significant positive effect on real activity manipulation.

Keyword : Audit Quality, Earnings Management, Real Activity Manipulation