

### Abstract

The aim of this observation is to screen the influence of corporate governance mechanism to profit management in manufacture company basic industry sector and chemistry also consumption things industry sector which was registered at Indonesia Stock Exchange (BEI) 2010-2011. The variable that has been screened by this observation consist of independent commissioner, auditor quality, audit committee and profit management that was measured by discretionary accrual.

This observation population is manufacture company which was registered at Indonesia Stock Exchange in 2010-2011. The sum of observation population is 131 companies. This observation used sampling purposive method in determined the sum of sample that was used and was obtained 29 companies which has been used as sample. The double regression model and descriptive statistics were used for data analysis. This observation result has shown corporate governance mechanism that was related by independent commissioner council, auditor quality and audit committee did not influence to profit management.

**Key words :** Independent Commissioner Council, Auditor Quality, Audit Committee and Profit Management.