*This study aims to examine the empirical influence of size and the profitability of a firm on the earning management. The proxies of profitability used in this study are the Net Profit Margin, Operating Profit Margin, Gross Profit Margin and the Return on Asset. Based on the theoretical concept and the previous study, the profitability of a firm provide additional information about the firm's earning that a manager would use several methods and concept in accounting to put the earning information up to the desired level. And by then, it would affect the profitability which shown in the several proxies above.*

*This study determine the earning management of a firm using the Eckel's Index which previously used by another study about earning management. It also use the binary logistic regression to find the statistical value by which the output of the index classified in two categories, 1 for the firms which tends to involve in earning management and 0 for the reverse. By the purposive sampling to meet the expected criteria, it found 40 manufacturing company in the ICMD and so 160 companies which fit the qualification through the observation period, 2006-2009.*

*The result of this study provide the consistency on its hypothesis, that the size, NPM, OPM, GPM and ROA were individually and simultaneously shown the significant influence through the earning management of the observed firms.*

*Keywords : Size, NPM, OPM, GPM, ROA, Earning Management, Manufacturing Firms.*