

## ABSTRACT

### ***The Impact of Free Cash Flow, Tax Planning, Employee Diff, Deferred Tax Expense and Firm Size to Earnings Management (Empirical Studies on Non-Cyclical Consumer Companies Listed on the Indonesia Stock Exchange in 2017-2021)***

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*Earnings management is an act of a manager in manipulating or engineering financial statements or accounting information so that the amount of profit recorded is in accordance with the wishes of the manager, both for personal and corporate interests. This study aims to examine the effect of Free Cash Flow, Tax Planning, Employee Diff, Deferred Tax Expenses and Company Size on Profit Management in Consumer Non Cyclical Companies Listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The research method used is descriptive methods. The population of this study is 117 Consumer Non Cyclical companies that are listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The sample selection method for this study used a purposive sampling method with a total of 64 companies that met the criteria. Data analysis was performed using the classical assumption test and hypothesis testing with multiple linear regression. Based on the results of the study partially Free Cash Flow, Tax Planning, and Employee Diff affect Profit Management, and partially Deferred Tax Expense and Company Size have no effect on Earnings Management, while simultaneously Free Cash Flow, Tax Planning, Employee Diff, Tax Burden Deferred and Firm Size affect Earnings Management.*

*Keywords: Free Cash Flow, Tax Planning, Employee Diff, Deferred Tax Expense, Company Size, Profit Management*