

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan mendapatkan bukti empiris pengaruh *tax planning*, ukuran perusahaan, *leverage*, dan *free cash flow* terhadap manajemen laba. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan tahunan yang diperoleh dari *website* resmi Bursa Efek Indonesia yaitu [www.idx.com](http://www.idx.com) dan *website* resmi perusahaan terkait. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia pada periode 2019 – 2021. Metode pengambilan sampel dilakukan dengan metode *purposive sampling* yang menghasilkan jumlah sampel sebanyak 51 perusahaan. Teknik analisis yang digunakan adalah statistik deskriptif, uji normalitas, uji asumsi klasik, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa: (i) *tax planning* tidak berpengaruh terhadap praktik manajemen laba, (ii) ukuran perusahaan tidak berpengaruh terhadap praktik manajemen laba, (iii) *leverage* berpengaruh negatif terhadap praktik manajemen laba, (iv) *free cash flow* berpengaruh negatif terhadap praktik manajemen laba.

Kata Kunci: *Tax Planning*, Ukuran Perusahaan, *Leverage*, *Free Cash Flow*, Manajemen Laba

## **ABSTRACT**

*This study aims to test and obtain empirical evidence of the effect of tax planning, company size, leverage, and free cash flow on earning management. This research uses a quantitative approach with secondary data in the form of annual reports obtained from the official website of the Indonesia Stock Exchange, namely [www.idx.com](http://www.idx.com) and the official website of related companies. The population in this study are manufacturing companies in the food and beverage sub-sector which are listed on the Indonesia Stock Exchange in the period 2019 – 2021. The sampling method was carried out using a purposive sampling method which resulted in a total sample of 51 companies. The analytical techniques used are descriptive statistics, normality tests, classical assumption tests, and hypothesis tests. The results of this study show that: (i) tax planning has no effect on earnings management practices, (ii) firm size has no effect on earnings management practices, (iii) leverage has a negative effect on earnings management practices, (iv) free cash flow has a negative effect on earnings management practice*

*Keywords: Tax Planning, Company Size, Leverage, Free Cash Flow, Earning Management*