

ABSTRAK

Hasil penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh beban pajak tangguhan yang di proksikan *deffered tax expense (DTE)*, profitabilitas yang diproksikan *return on asset (ROA)*, *leverage* yang diproksikan dengan *debt to equity ratio (DER)* dan arus kas bebas yang diproksikan dengan *free cash flow (FCF)* terhadap manajemen laba (*earning management*).

Populasi pada penelitian ini adalah perusahaan manufaktur sub sektor *property, real estate, and building construction* yang terdaftar di BEI periode 2016-2018. Metode yang digunakan dalam memilih sampel yaitu *purposive sampling*, dengan jumlah sampel yang sesuai kriteria penelitian sebanyak 108 sampel.

Dan teknik analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa Profitabilitas berpengaruh signifikan terhadap manajemen laba (*earning management*). Sedangkan Beban Pajak Tangguhan, *Leverage*, dan *Free Cash Flow* tidak berpengaruh signifikan terhadap manajemen laba (*earning management*).

Kata Kunci : Beban Pajak Tangguhan, Profitabilitas, *Leverage*, *Free Cash Flow*, Manajemen Laba (*Earning Management*).



ABSTRACT

The result of the research to identify and analyse the effect of Deffered Tax Expense was proxied by (DTE), Profitability was proxied by return on asset (ROA), Leverage was proxied by debt to equity ratio (DER), and Free Cash Flow was proxied by (FCF) on earnings management.

The population was used in this study are industry sub sector property, real estate, and building construction period 2016-2018 at BEI. The method selection using purposive sampling method, with the number of samples that match the criteria are as many as 108 sample.

The analysis technique used is multiple linear regression analysis. The result of this study indicate that Profitability has a significant effect on earning management. While Deffered Tax Expense, Leverage, and Free Cash Flow have no significant effect on earning management.

Keywords : deffered tax expense, profitability, leverage, free cash flow, earnings management.

