

**The Influence of Free Cash Flow, Leverage, Audit Committee and
Independent Commissioners on Earnings Management
(Study of Transportation Companies Listed on the Indonesian Stock
Exchange 2018-2022)**

Tiara Sindy Annastha

(E2B019034)

Accounting Study Program, Muhammadiyah University Semarang

Email: tiaranannastha12@gmail.com

ABSTRACT

This research aims to empirically prove several factors that influence earnings management. Researchers use the variables free cash flow, leverage, audit committee and independent commissioner. The population in this research is transportation companies listed on the Indonesia Stock Exchange (BEI) 2018-2022. The research method used is descriptive quantitative. The sampling technique in this research was purposive sampling with 20 companies selected as observations. So the total sample for this research is 100 financial reports. This research uses documentation data collection methods. The results of this research show *Free Cash Flow, Leverage, Audit Committee* has no influence on earnings management, while the Independent Commissioner has a negative and significant influence on earnings management.

Keywords: Earnings Management, *Free Cash Flow, Leverage, Audit Committee, Independent Commissioner*