

ABSTRAK

Nama Mahasiswa : Tjindrawati Kosasih
Skripsi : Pengaruh *Free Cash Flow* dan *Financial Leverage* Terhadap *Earning Management* Dengan *Good Corporate Governance* Sebagai Variabel Moderasi Pada Perusahaan Jasa Transportasi yang Tercatat di Bursa Efek Indonesia Tahun 2017-2019.

Earning Management merupakan salah satu dari berbagai upaya yang dapat dilakukan oleh perusahaan dalam merekayasa angka-angka dalam laporan keuangan sehingga laporan keuangan perusahaan dapat terlihat kondisi baik bagi investor dan pembaca lainnya. Penelitian ini bertujuan untuk mengetahui pengaruh *free cash flow* dan *financial leverage* terhadap *earning management* dengan *good corporate governance* sebagai variabel moderasi pada perusahaan jasa transportasi.

Penelitian ini menggunakan data dari 26 perusahaan jasa transportasi dari tahun 2017-2019 yang telah terdaftar di Bursa Efek Indonesia. Hasil menunjukkan bahwa *free cash flow* dan *financial leverage* tidak berpengaruh terhadap *earning management* serta *good corporate governance* tidak dapat memoderasi hubungan antara *free cash flow* dan *financial leverage* terhadap *earning management*.

Kata Kunci: *Free Cash Flow, Financial Leverage, Earning Management, Good Corporate Governance.*

ABSTRACT

Name : Tjindrawati Kosasih

Thesis : The Effect of Free Cash Flow and Financial Leverage Towards Earning Management with Good Corporate Governance as a Moderation Variable in Transportation Service Companies Listed on the Indonesia Stock Exchange in 2017-2019.

Earnings Management is one of the various efforts that companies can make in manipulating numbers in financial reports so that the company's financial statements can look better to investors and other readers. This study aims to determine the effect of free cash flow and financial leverage towards earnings management with good corporate governance as a moderating variable in transportation service companies.

This research uses data from 26 transportation service companies from 2017-2019 that have been listed on the Indonesia Stock Exchange. The results showed that free cash flow and financial leverage had no effect towards earnings management and good corporate governance could not moderate the relationship between free cash flow and financial leverage towards earnings management.

Key Words: Free Cash Flow, Financial Leverage, Earning Management, Good Corporate Governance.