

ABSTRACT

This study aims to examine the influence company growth, free cash flow, and tax avoidance on earnings management. Additionally, the study seeks to investigate how an audit committee moderates the relationships between these independent variables and earnings management. The research utilizes a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the year 2023. A purposive sampling technique was employed, resulting in a final sample of 274 companies. The analysis was conducted using multiple linear regression and moderated regression analysis. Data were collected from the financial statements and annual reports of the companies that met the selection criteria. The findings indicate that company growth positively affects earnings management and the presence of an audit committee weakens the positive effect of tax avoidance on earnings management.

Keywords: *firm growth, free cash flow, tax avoidance, earnings management, and audit committee*