

## ***ABSTRACT***

This study aims to determine the magnitude of the influence of deferred tax assets, tax planning and free cash flow on earnings management in property and real estate companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023.

The research approach used in this study is descriptive and associative analysis using secondary data. The population in this study was 92 companies and the number of samples taken was 11 companies. The sampling technique used was purposive sampling. The statistical analysis used in this study was classical assumption analysis, simple logistic regression analysis, correlation analysis and coefficient of determination. While the hypothesis testing used was the t-test statistical mode.

Based on the results of the research conducted, it can be seen that deferred tax assets have a positive effect on earnings management by 41.7%. In this case, if deferred tax assets are very low, the company tends to carry out earnings management. The tax planning variable has a positive effect on earnings management by 40.4%. In this case, if the company carries out tax planning, the company tends to carry out earnings management. The free cash flow variable has a negative effect on earnings management by 40.8%.

Keywords: deferred tax assets, tax planning, free cash flow, Earnings Management