

ABSTRACT

This study aims to analyze the influence of free cash flow and corporate life cycle to earnings management in manufacturing company listed in Bursa Efek Indonesia. The subject in this study was manufacturing company listed in Bursa Efek Indonesia 2014 – 2015. In this study, sample of 134 companies selected using purposive sampling. Analysis tool used in this study is the Multiple Regression Analysis.

Based on the analysis that have been made the results are the free cash flow significantly positive influence earnings management practices, and corporate life cycle isn't significantly influence earnings management practices.

Keywords: Free Cash Flow, Corporate Life Cycle, and Earnings Management Practices.