

## ABSTRAK

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### **PENGARUH PERENCANAAN PAJAK DAN INSENTIF NON PAJAK TERHADAP MANAJEMEN LABA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019**

(xiii + 65 halaman: 4 gambar; 9 tabel; 3 lampiran)

Penelitian ini meneliti beberapa faktor yang memberikan pengaruh pada manajemen laba. Variabel independen didalam penelitian ini yaitu perencanaan pajak, *leverage*, serta profitabilitas. Untuk variabel dependen didalam penelitian ini yaitu manajemen laba. Didalam penelitian ini juga ada beberapa variabel kontrol yaitu *free cash flow*, *capital intensity ratio*, serta *earning per share*. Sampel yang diteliti pada penelitian berikut merupakan perusahaan manufaktur yang ada di Bursa Efek Indonesia tahun 2017-2019. Data penelitian didapat dari S&P Capital IQ Pro. Hasil dari penelitian berikut (1) Perencanaan pajak memberikan pengaruh negatif serta tidak signifikan atas manajemen laba. (2) *Leverage* memberikan pengaruh negatif serta tidak signifikan atas manajemen laba. (3) Profitabilitas memberikan pengaruh negatif serta signifikan atas manajemen laba.

**Kata Kunci:** Manajemen laba, perencanaan pajak, *leverage*, profitabilitas, *free cash flow*, *capital intensity ratio*, dan *earning per share*.

## **ABSTRACT**

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### **THE EFFECT OF TAX PLANNING AND NON-TAX INCENTIVES ON EARNINGS MANAGEMENT IN MANUFACTURE COMPANIES LISTED ON INDONESIA STOCK EXCHANGE 2017-2019**

(xiii + 65 pages: 4 pictures; 9 tables; 3 appendices)

*This study discusses several factors that affect earnings management. The independent variables in the study are tax planning, leverage, and profitability. For the dependent variable in this study is earnings management. In this study there are also several control variables, namely free cash flow, capital intensity ratio, and earnings per share. The samples studied in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. Research data obtained from S&P Capital IQ Pro. The results of this study (1) Tax planning has a negative and insignificant effect on earnings management. (2) Leverage has a negative and insignificant effect on earnings management. (3) Profitability has a negative and significant effect on earnings management.*

**Keywords:** *Earnings management, tax planning, leverage, profitability, free cash flow, capital intensity ratio, and earning per share.*