

ABSTRAK

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PENGARUH MANAJEMEN LABA AKRUAL DAN MANAJEMEN LABA RIIL TERHADAP *TAX AVOIDANCE*: STUDI PADA PERIODE COVID-19 DAN NON COVID-19

(xiv+66 halaman: 1 gambar; 5 tabel; 7 lampiran)

Studi ini menguji hubungan antara manajemen laba akrual dan manajemen laba riil terhadap *tax avoidance* serta menguji apakah covid-19 sebagai pemoderasi memberikan pengaruh kepada dua hubungan tersebut. manajemen laba akrual diukur menggunakan *modified jones model* diabsolutkan. manajemen laba akrual diukur menggunakan hasil absolut dari agregasi arus kas operasional abnormal, biaya produksi abnormal, dan biaya diskresioner abnormal. *tax avoidance* diukur menggunakan *effective tax rate*, serta model regresi linier berganda. penelitian ini menggunakan 300 *firm year* dari perusahaan sektor industri *consumer staples*, *consumer discretionary*, energi, industrial, dan material pada periode 2018-2021. studi ini menemukan bukti bahwa manajemen laba akrual dan riil tidak berpengaruh terhadap *tax avoidance*. covid-19 sebagai pemoderasi memberikan pengaruh positif memperkuat tidak berpengaruhnya hubungan antara manajemen laba akrual dengan *tax avoidance*, dan covid-19 tidak memiliki pengaruh terhadap hubungan antara manajemen laba riil dengan *tax avoidance*.

Referensi: 52 (1976-2022)

Kata Kunci: Manajemen Laba Akrual, Manajemen Laba Riil, *Tax Avoidance*, Covid-19

ABSTRACT

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THE EFFECT OF ACCRUAL EARNING MANAGEMENT AND REAL EARNING MANAGEMENT ON TAX AVOIDANCE: A STUDY IN THE COVID-19 AND NON-COVID-19 PERIODS

(xiv+66 pages; 1 image; 5 tables; 7 appendices)

This study examines the relationship between accrual earnings management and real earnings management on tax avoidance and tests whether covid-19 as a moderator influences these two relationships. Accrual earnings management is measured using the absolute modified Jones model. Real earnings management is measured using the absolute aggregation results of abnormal operating cash flows, abnormal production costs, and abnormal discretionary expenses. tax avoidance is measured using the effective tax rate, as well as multiple linear regression models. This study uses 300 firm years from companies in the consumer staples, consumer discretionary, energy, industrial, and materials industrial sectors in the 2018-2021 period. This study finds evidence that accruals and real earnings management have no effect on tax avoidance. covid-19 as a moderator has a positive effect on strengthening the no effect on the relationship between accrual earnings management and tax avoidance, and covid-19 has no effect on the relationship between real earnings management and tax avoidance.

Reference: 52 (1976-2022)

Keywords: *Accrual Earning Management, Real Earning Management, Tax Avoidance, Covid-19*