

## ABSTRAK

**Bagas Agung Pratama (01017200037)**

### **“PENGARUH PERENCANAAN PAJAK, BEBAN PAJAK TANGGUHAN, DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA”**

(XII + 55 Halaman; tabel; lampiran)

Penelitian ini bertujuan untuk menguji pengaruh perencanaan pajak, beban pajak tangguhan, dan kualitas audit terhadap manajemen laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018 - 2021. Sampel penelitian ini terdiri dari 50 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik yang dipakai dalam mengumpulkan sampel memakai metode *purposive sampling* dan dianalisis menggunakan metode regresi berganda dan diolah dengan menggunakan software SPSS. Hasil penelitian menunjukkan bahwa perencanaan pajak berpengaruh negatif dan tidak signifikan terhadap manajemen laba. Beban pajak tangguhan memiliki pengaruh negative terhadap manajemen laba. Sedangkan, kualitas audit berpengaruh positif dan signifikan terhadap manajemen laba. Hasil penelitian ini memberikan implikasi bagi perusahaan manufaktur untuk mempertimbangkan perencanaan pajak dalam keputusan bisnisnya, namun harus tetap berhati-hati dalam mengelola kualitas audit dan pengelolaan beban pajak tangguhan. Bagi regulator, penelitian ini memberikan informasi tentang pentingnya memperketat pengawasan terhadap praktik manajemen laba yang tidak etis dalam perusahaan manufaktur.

Kata Kunci : Perencanaan Pajak, Beban Pajak Tangguhan, Kualitas Audit, Manajemen Laba.

Referensi : Nurwahyuningsih, Y., & Nugroho, B. A. (2021). Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan, dan Kualitas Audit terhadap Manajemen Laba yang terdaftar di Bursa Efek Indonesia. *Journal of Accounting and Investment*, 22(1), 1-14. Bursa Efek Indonesia. (2021). Laporan Keuangan diambil dari <https://www.idx.co.id/>.

## ABSTRACT

**Bagas Pratama Agung (01017200037)**

***"THE EFFECT OF TAX PLANNING, DEFERRED TAX EXPENSES, AND AUDIT QUALITY ON EARNINGS."***

(XII + 55 Pages; table; attachment)

*This study aims to examine the effects of tax planning, deferred tax expense, and audit quality on earnings management in manufacturing companies listed on the Indonesia Stock Exchange during the period of 2018-2021. The sample of this study consists of 50 manufacturing companies listed on the Indonesia Stock Exchange. The technique used in collecting the sample used purposive sampling method and was analyzed using multiple regression analysis and processed using SPSS software. The results of the study show that tax planning has a negative on earnings management. Deferred tax expense has no significant effect on earnings management. Meanwhile, audit quality has a positive and significant effect on earnings management. The results of this study provide implications for manufacturing companies to consider tax planning in their business decisions, but they must be careful in managing audit quality and deferred tax expense. For regulators, this study provides information on the importance of tightening supervision of unethical earnings management practices in manufacturing companies.*

*Keywords : Tax Planning, Deffered Tax Expenses, Audit Quality, Earning Management.*

*References : Nurwahyuningsih, Y., & Nugroho, B. A. (2021). The Effect of Tax Planning, Deferred Tax Expense, and Audit Quality on Earnings Management in Manufacturing Companies Listed on the Indonesia Stock Exchange. Journal of Accounting and Investment, 22(1), 1-14. Bursa Efek Indonesia. (2021). Annual Reports and Sustainability Reports. Retrieved from <https://www.idx.co.id/>.*