

ABSTRAK

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PENGARUH PERENCANAAN PAJAK, PROFITABILITAS, DAN LEVERAGE TERHADAP MANAJEMEN LABA PADA PERUSAHAAN INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016–2020

(xv + 90 halaman; 1 gambar; 10 tabel; 10 lampiran)

Penelitian ini menguji pengaruh dari perencanaan pajak, profitabilitas dan *leverage* terhadap manajemen laba. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh 3 variabel tersebut terhadap manajemen laba. Penelitian ini meneliti pengaruh ketiga variabel tersebut pada perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016-2020 sebanyak 32 perusahaan. Dengan menggunakan teknik *purposive sampling*, peneliti mengambil sampel dengan total 155 data. Teknik pengujian dan analisis data menggunakan analisis regresi linear berganda melalui SPSS versi 25. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif terhadap manajemen laba sementara perencanaan pajak dan *leverage* tidak berpengaruh terhadap manajemen laba.

Referensi : 46 (1986-2020)

Kata kunci : Perencanaan Pajak; Profitabilitas; *Leverage*; Manajemen Laba.

ABSTRACT

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THE EFFECT OF TAX PLANNING, PROFITABILITY, AND LEVERAGE ON EARNINGS MANAGEMENT IN CONSUMER GOODS INDUSTRY COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2016–2020 PERIOD

(xv + 90 pages; 1 picture; 10 tables; 10 appendices)

This study examines the effect of tax planning, profitability and leverage on earnings management. The purpose of this study was to determine the effect of these 3 variables on earnings management. This study examines the effect of these three variables on consumer goods industrial companies listed on the Indonesia Stock Exchange for the 2016-2020 period as many as 32 companies. By using purposive sampling technique, researchers took samples with a total of 155 data. The test technique and data analysis used multiple linear regression analysis through SPSS version 25. The results showed that profitability had a negative effect on earnings management while tax planning and leverage had no effect on earnings management.

Reference : 46 (1986-2020)

Keywords: Tax Planning; Profitability; Earnings Management.