

## ABSTRAK

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### **PENGARUH PERENCANAAN PAJAK, BEBAN PAJAK TANGGUHAN, DAN *LEVERAGE* TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA**

(xii+ 48 halaman; 2 gambar; 11 table; 3 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan pajak, beban pajak tangguhan dan *leverage* terhadap manajemen laba. Data diperoleh dari Bursa Efek Indonesia (BEI) yang kemudian diambil datanya melalui S&P Capital IQ dan diolah menggunakan *software SPSS*. Dalam pengukuran manajemen laba peneliti menggunakan *modified jones model*. Perencanaan pajak diukur menggunakan *Tax Retention Rate (TRR)*, Beban Pajak Tangguhan diukur dengan rumus Beban Pajak Tangguhan, yaitu dengan membagikan pajak tangguhan dengan total asset, selain itu, ada *leverage* yang diukur dengan *Debt to Asset Ratio*. Peneliti menggunakan 117 sampel data. Hasil dari penelitian ini adalah (a) TRR tidak berpengaruh terhadap EM, (b) BPT tidak berpengaruh terhadap EM, dan (c) DAR tidak berpengaruh terhadap EM.

Referensi: 12 (2014-2020)

**Kata kunci:** Perencanaan pajak, Beban Pajak Tangguhan, *Leverage*, Manajemen laba.

## ABSTRACT

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### **THE EFFECT OF TAX PLANNING, DEFERRED TAX EXPENSES, AND LEVERAGE ON EARNING MANAGEMENT IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

(xii+ 48 halaman; 2 gambar; 11 table; 3 lampiran)

*This study discusses the effect of tax planning, deferred tax expense and leverage on earnings management. The data was obtained from the Indonesia Stock Exchange (IDX) which was then retrieved through S&P Capital IQ and processed using SPSS software. In measuring earnings management, researchers use a modified Jones model. Tax planning is measured using the Tax Retention Rate (TRR), Deferred Tax Expense is measured by the formula for Deferred Tax Expense, namely by dividing deferred tax with total assets, in addition, there is leverage as measured by the Debt to Asset Ratio. Researchers used 117 data samples. The results of this study are (a) TRR has no effect on EM, (b) BPT has no effect on EM, and (c) DAR has no effect on EM.*

*Reference: 12 (2014-2020)*

**Keywords:** *tax planning, deferred tax expense, leverage, earnings management.*