

## ABSTRAK

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PENGARUH BEBAN PAJAK TANGGUHAN, PROFITABILITAS, DAN PERENCANAAN PAJAK TERHADAP MANAJEMEN LABA SEBAGAI DAMPAK PERUBAHAN PERILAKU ATAS PANDEMI COVID-19

(xv + 87 halaman: 3 Gambar; 19 tabel; 1 lampiran)

Perusahaan dalam melakukan bisnis dengan tujuan untuk memperoleh keuntungan sebesar-besarnya. Dalam persaingan bisnis perusahaan akan terus menjaga kinerja perusahaan. Kinerja perusahaan dapat diukur melalui berbagai faktor. Teori agensi menyatakan adanya perbedaan kepentingan agen dan principal di dalam perusahaan. Penelitian ini mencoba apakah terdapat pengaruh beban pajak tangguhan, profitabilitas, dan perencanaan pajak sebagai variabel independen terhadap variabel dependen manajemen laba. Penelitian juga bertujuan untuk mengetahui pengaruh Covid-19 terhadap hubungan variabel independen terhadap variabel dependen. Objek penelitian menggunakan 216 sampel data perusahaan Sektor Akomodasi dan Makanan/Minuman, Sektor Transportasi dan Pergudangan, serta Sektor Jasa Lainnya yang terdaftar di Bursa Efek Indonesia periode 2016-2020 yang diperoleh melalui metode *purposive sampling*. Sementara hasil uji t menunjukkan profitabilitas memiliki pengaruh terhadap manajemen laba, sedangkan beban pajak tangguhan dan perencanaan pajak tidak memiliki pengaruh. Serta Covid-19 memiliki pengaruh memperlemah hubungan profitabilitas terhadap manajemen laba.

Kata Kunci: *manajemen laba*, *kinerja perusahaan*, *beban pajak tangguhan*, *profitabilitas*, *perencanaan pajak*, *Covid-19*

Referensi: 27 (2001-2021)

## ABSTRACT

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THE EFFECT OF DEFERRED TAX EXPENSE, PROFITABILITY, AND TAX PLANNING ON PROFIT MANAGEMENT AS THE IMPACT OF BEHAVIORAL CHANGE ON THE COVID-19 PANDEMIC

(xv + 87 pages; 3 figures; 19 tables; 1 appendix)

Companies doing business with the aim of obtaining the maximum profit. In business competition, the company will continue to maintain the company's performance. Company performance can be measured through various factors. Agency theory states that there are differences in the interests of agents and principals in the company. This study tries to determine whether there is an effect of deferred tax expense, profitability, and tax planning as independent variables on the dependent variable of earnings management. The study also aims to determine the effect of Covid-19 on the relationship of the independent variable to the dependent variable. The research object uses 216 samples of company data in the Accommodation and Food/Beverage Sector, Transportation and Warehousing Sector, and Other Services Sector listed on the Indonesia Stock Exchange for the 2016-2020 period which were obtained through purposive sampling method. Meanwhile, the t-test results show that profitability has an effect on earnings management, while deferred tax expense and tax planning have no effect. And Covid-19 has the effect of weakening the relationship between profitability and earnings management.

Keywords: *earnings management, company performance, deferred tax expense, profitability, tax planning, Covid-19*

References: 27 (2001-2021)