

ABSTRACT

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THE IMPACT OF PROFITABILITY, LEVERAGE AND TAX AVOIDANCE ON EARNINGS MANAGEMENT IN CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xv+61 pages; 5 figures; 13 tables; 4 appendices)

This study was conducted with the aim of knowing the impact of profitability, leverage and tax avoidance on earnings management in consumer goods companies listed on the Indonesia Stock Exchange (IDX) in 2018 - 2020. Data were collected using purposive sampling technique by obtaining sample data of 93 companies. The data analysis method in this research is multiple linear regression test. This research has one dependent variable and three independent variables. The dependent variable used in this study is earnings management which is measured using the distribution approach model (Philips et al). The independent variables used in this study are profitability which is calculated using return on assets (ROA), leverage is calculated using the debt-to-equity (DER) formula and tax avoidance is measured using the effective tax rate (ETR) formula.

The results of this study indicate that profitability does not affect earnings management partially, leverage does not affect earnings management partially, tax avoidance does not affect earnings management partially, and profitability, leverage, and tax avoidance do not affect earnings management simultaneously.

Keywords: Earnings Management, Profitability, Leverage, Tax Avoidance

References: 28 (1976-2022)

ABSTRAK

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(xv+61 halaman; 5 gambar; 13 tabel; 4 lampiran)

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh profitabilitas, leverage dan tax avoidance terhadap manajemen laba pada perusahaan perusahaan barang konsumen yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018 – 2020. Data dikumpulkan dengan menggunakan teknik purposive sampling dengan mendapatkan data sampel sebanyak 93 perusahaan. Metode analisis data dalam penelitian ini adalah uji regresi linier berganda. Penelitian ini terdapat satu variabel dependen dan tiga variabel independent. Variabel dependen yang digunakan dalam penelitian ini adalah manajemen laba yang diukur menggunakan distribution approach model (Philips et al). Variabel independen yang digunakan dalam penelitian ini adalah profitabilitas yang dihitung menggunakan return on assets (ROA), leverage yang dihitung menggunakan rumus debt-to-equity (DER) dan tax avoidance yang diukur menggunakan rumus effective tax rate (ETR).

Hasil penelitian ini menunjukkan bahwa profitabilitas tidak berpengaruh terhadap manajemen laba secara parsial, leverage tidak berpengaruh terhadap manajemen laba secara parsial, tax avoidance tidak berpengaruh terhadap manajemen laba secara parsial, dan profitabilitas, leverage, dan tax avoidance tidak berpengaruh terhadap manajemen laba secara simultan.

Kata Kunci: Manajemen Laba, Profitabilitas, Leverage, Penghindaran Pajak

Referensi: 28 (1976-2022)