

ABSTRAKSI

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PENGARUH TAX PLANNING, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP MANAJEMEN LABA (STUDI PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI TAHUN 2017-2021)

Skripsi : Program Studi Akuntansi. 2023

Kata kunci : Tax Planning, Ukuran Perusahaan, Leverage, Manajemen Laba

(x + 118 + lampiran)

Adanya praktik manajemen laba dapat dideteksi menggunakan pendekatan *tax planning*, ukuran perusahaan, dan *leverage*. Pengujian pengaruh *tax planning*, ukuran perusahaan, dan *leverage* terhadap manajemen laba (Studi Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia) merupakan tujuan dalam penelitian ini. Jumlah sampel yang diambil sebanyak 10 perusahaan manufaktur yg terdaftar di Bursa Efek Indonesia tahun 2017 sampai dengan tahun 2021. Metode penelitian yang digunakan yaitu metode non-probability sampling, khususnya purposive sampling. Teknik analisis yang digunakan yaitu uji asumsi klasik dan uji hipotesis. Berdasarkan hasil analisis ditemukan bahwa *tax planning* dan ukuran perusahaan tidak berpengaruh signifikan terhadap manajemen laba sedangkan *leverage* berpengaruh signifikan terhadap perusahaan dalam melakukan manajemen laba.

ABSTRACT

FEBILIA LULU HADINATA, 1916220019

EFFECT OF TAX PLANNING, COMPANY SIZE, AND LEVERAGE ON EARNINGS MANAGEMENT (STUDY IN MANUFACTURING COMPANIES IN THE FOOD AND BEVERAGE SUB-SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE 2017-2021)

Skripsi : Program Studi Akuntansi. 2023

Keywords : Tax Planning, Company Size, Leverage, Earnings Management

(x + 118 + lampiran)

The existence of earnings management practices can be detected using the tax planning, company size, and leverage approach. Testing the effect of tax planning, company size, and leverage on earnings management (Study in Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange) is the objective of this research. The number of samples taken was 10 manufacturing companies listed on the Indonesia Stock Exchange from 2017 until 2021. The research method used is non-probability sampling method, especially purposive sampling. The analysis technique used is the classical assumption test and hypothesis testing. Based on the analysis, it was found that tax planning and company size did not have a significant effect on earnings management, while leverage had a significant effect on companies in carrying out earnings management.

Keywords: Tax Planning, Company Size, Leverage, Earnings Management.