

ABSTRAK

PENGARUH PERENCANAAN PAJAK, BEBAN PAJAK TANGGUHAN, DAN ASET PAJAK TANGGUHAN TERHADAP MANAJEMEN LABA

(Studi Empiris Pada Perusahaan Manufaktur Sub Sektor *Food and Beverage* Yang
Terdaftar Di Bursa Efek Indonesia Periode 2017-2021)

Disusun Oleh :

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Penelitian ini bertujuan untuk mengetahui pengaruh Perencanaan Pajak, Beban Pajak Tangguhan, dan Aset Pajak Tangguhan Terhadap Manajemen Laba Pada Perusahaan Manufaktur Sub Sektor *Food and Beverage* Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021. Populasi penelitian ini adalah perusahaan sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2017-2021 yang berjumlah 26 perusahaan. Berdasarkan teknik pengambilan data *purposive sampling* didapatkan sampel sebanyak 10 perusahaan. Teknik pengumpulan data menggunakan laporan keuangan yang dipublikasikan di website resmi Bursa Efek Indonesia. Teknik pengujian data dilakukan dengan uji asumsi klasik, regresi data panel, koefisien determinasi, pemilihan uji model dan uji hipotesis. Pengolahan data dalam penelitian ini menggunakan *evIEWS 9*. Berdasarkan penelitian ini diperoleh hasil perencanaan pajak dan beban pajak tangguhan tidak berpengaruh secara parsial terhadap manajemen laba. Namun aset pajak tangguhan berpengaruh secara parsial terhadap manajemen laba. Perencanaan pajak, beban pajak tangguhan, dan aset pajak tangguhan secara simultan berpengaruh terhadap manajemen laba.

Kata kunci : Perencanaan Pajak, Beban Pajak Tangguhan, Aset Pajak Tangguhan,
dan Manajemen Laba

ABSTRACT

THE EFFECT TAX PLANNING, DEFERRED TAX EXPENSES, AND DEFERRED TAX ASSETS ON EARNING MANAGEMENT

(Empirical Study on Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange for the 2017-2021 Period)

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This study aims to determine the effect of Tax Planning, Deferred Tax Expense, and Deferred Tax Assets on Earnings Management in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period. The population of this study is the food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2017-2021 period, totaling 26 companies. Based on the purposive sampling data collection technique, a sample of 10 companies was obtained. The data collection technique uses financial reports published on the official website of the Indonesia Stock Exchange. The data testing technique is done by classical assumption test, panel data regression, coefficient of determination, selection of model test and hypothesis testing. Data processing in this study uses evIEWS 9. Based on this research, the results of tax planning and deferred tax expense do not partially affect earnings management. However, deferred tax assets have a partial effect on earnings management. Tax planning, deferred tax expense, and deferred tax assets simultaneously affect earnings management.

Keywords: *Tax Planning, Deferred Tax Expense, Deferred Tax Assets, and Earnings Management*