

ABSTRAK

PENGARUH PERENCANAAN PAJAK, PROFITABILITAS, KOMITE AUDIT DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (STUDI KASUS PADA PERUSAHAAN MANUFAKTUR SEKTOR ANEKA INDUSTRI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019 - 2021)

Tujuannya riset ini ialah guna mengujikan peran manajemen laba dalam keberhasilan ataupun kegagalan perdagangan industri manufaktur di Bursa Efek Indonesia (BEI) di berbagai klasifikasi industri. Lima puluh lima bisnis merupakan populasi riset ini. Purposive sampling dipakai agar menghimpun informasi tentang 39 bisnis dimana 13 dipilih sebagai sampel.

Manajemen laba merupakan variabel dependen, sedangkan perencanaan pajak, profitabilitas, eksistensi komite audit, dan kepemilikan manajerial merupakan variabel independen. Data yang dipakai di riset ini berasal dari laporan keuangan tahunan produsen yang teregistrasi melalui Bursa Efek Indonesia di beberapa industri dari tahun 2019 sampai 2021. Pendekatan analisis kuantitatif yang dipakai di sini menguji asumsi konvensional.

Mengacu pada temuan, manajemen laba tidak terlalu terpengaruhi oleh perencanaan pajak, keanggotaan komite audit, ataupun kepemilikan manajerial. Manajemen laba sangat terpengaruhi oleh profitabilitas. Manajemen Laba Perusahaan Manufaktur yang Teregistrasi melalui Bursa Efek Indonesia Tahun 2019-2021 Sangat Terpengaruhi oleh Perencanaan Pajak, Profitabilitas, Komite Audit, dan Kepemilikan Manajerial.

Kata kunci : Perencanaan Pajak, Profitabilitas, Komite Audit, Kepemilikan Manajerial, Manajemen Laba

ABSTRACT

THE EFFECT OF TAX PLANNING, PROFITABILITY, AUDIT COMMITTEE AND MANAGERIAL OWNERSHIP ON EARNINGS MANAGEMENT (CASE STUDY OF VARIOUS INDUSTRIAL SECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2019 - 2021)

The purpose of this study was to analyze how the influence of tax planning, profitability, audit committee and managerial ownership on earnings management in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange (IDX). The population in this study were 55 companies. The sampling method used purposive sampling method and obtained a sample of 13 companies with observation data of 39 companies.

Independent variables used are: Tax Planning, Profitability, Audit Committee and Managerial Ownership, while the Dependent Variable used is Earnings Management. Research data obtained from the annual financial statements of various industrial sector manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The analysis method used is quantitative method by testing classical assumptions.

The results of the study indicate that tax planning, audit committee and managerial ownership have no significant effect on earnings management. Meanwhile, profitability has a significant effect on earnings management. Simultaneously Tax Planning, Profitability, Audit Committee and Managerial Ownership have a significant effect on Earnings Management in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.

Keywords : Tax Planning, Profitability, Audit Committee, Managerial Ownership, Earnings Management