

ABSTRACT

This research aims to know the influence of tax planning, deferred tax liabilities, book tax differences and debt to assets as control variables on earnings management. The object for this research is the Primary Consumer Goods Manufacturing Industry Sector listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. This research was conducted on 20 samples of companies multiplied by 5 years so that the number of samples of companies obtained was 100 samples using quantitative approach. The analytical test conducted in this research is double linear regression analysis using SPSS 25 software.

The results of this research show that either simultaneously tax planning, deferred tax liabilities, book tax differences and debt to assets have a significant influence on earnings management. However, in partially tax planning, deferred tax liability, and book tax differences does have not influence on earnings management but debt to assets has a significant influence on earnings management.

Keywords: tax planning, deferred tax liabilities, book tax differences, debt to assets, earnings management



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan pajak, liabilitas pajak tangguhan dan *book tax differences* serta *debt to assets* sebagai variabel kontrol terhadap manajemen laba. Objek pada penelitian ini adalah Perusahaan Manufaktur Sektor Industri Barang Konsumsi Primer yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2017-2021. Penelitian ini dilakukan terhadap 20 sampel perusahaan dikali 5 tahun sehingga jumlah sampel perusahaan yang diperoleh sebanyak 100 sampel dengan menggunakan pendekatan kuantitatif. Uji analisis yang dilakukan pada penelitian ini adalah uji analisis regresi linier berganda dengan menggunakan bantuan software SPSS 25.

Hasil penelitian ini menunjukkan bahwa perencanaan pajak, liabilitas pajak tangguhan, *book tax differences*, dan *debt to assets* secara simultan berpengaruh signifikan terhadap manajemen laba. Namun, secara parsial perencanaan pajak, liabilitas pajak tangguhan, dan *book tax differences* tidak berpengaruh terhadap manajemen laba tetapi *debt to assets* berpengaruh signifikan terhadap manajemen laba.

Kata Kunci : perencanaan pajak, liabilitas pajak tangguhan, *book tax differences*, *debt to assets*, manajemen laba

