

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *tax planning*, *profitability*, dan ukuran perusahaan terhadap *earnings management* pada perusahaan manufaktur sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Variabel *tax planning* diukur dengan *Effective Tax Rate* (ETR), variabel *profitability* diukur dengan *Return on Asset* (ROA), variabel ukuran perusahaan diukur dengan logaritma natural dari total aset (Ln.Total Aset), dan variabel *earnings management* diukur dengan *Discretionary Accruals* (DA). Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan perusahaan selama periode 2021-2023. Sampel dalam penelitian ini sebanyak 255 data, dengan teknik pengambilan sampel menggunakan metode *purposive sampling*. Analisis data dilakukan dengan bantuan software SPSS versi 27 menggunakan metode regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial *profitability* berpengaruh positif dan signifikan terhadap *earnings management*. Sedangkan, *tax planning* dan ukuran perusahaan tidak berpengaruh signifikan terhadap *earnings management*. Secara simultan *tax planning*, *profitability*, dan ukuran perusahaan berpengaruh signifikan terhadap *earnings management*.

Kata Kunci: *Tax Planning*, *Profitability*, Ukuran Perusahaan, dan *Earnings Management*.

ABSTRACT

This study aims to test and analyze the effect of tax planning, profitability, and company size on earnings management in manufacturing companies in the primary consumer goods sector listed on the Indonesia Stock Exchange for the period 2021-2023. The tax planning variable is measured by Effective Tax Rate (ETR), the profitability variable is measured by Return on Asset (ROA), the company size variable is measured by the natural logarithm of total assets (Ln.Total Assets), and the earnings management variable is measured by Discretionary Accruals (DA). This study uses a quantitative approach with secondary data obtained from the company's annual financial statements during the 2021-2023 period. The sample in this study was 255 data, with the sampling technique using purposive sampling method. Data analysis was carried out with the help of SPSS version 27 software using the multiple linear regression method. The results showed that partially profitability has a positive and significant effect on earnings management. Meanwhile, tax planning and company size have no significant effect on earnings management. Simultaneously, tax planning, profitability, and company size have a significant effect on earnings management.

Keywords: Tax Planning, Profitability, Company Size, and Earnings Management.