

## INTISARI

Herawati, Skolastika Yayan, 2019. *Pengaruh Perencanaan Pajak Terhadap Manajemen Laba yang Dimoderasi Komisaris Independen (Studi Kasus Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)*. Skripsi. Program Studi S1 Akuntansi. Fakultas Ekonomi Universitas Setia Budi. Pembimbing I Dr. Widi Hariyanti, SE., M.Si. Pembimbing II Titiek Puji Astuti, SE., M.Si., Akt., CA.

Penelitian ini bertujuan untuk menguji pengaruh perencanaan pajak terhadap manajemen laba, serta menguji peran dewan komisaris independen dalam memoderasi hubungan antara perencanaan pajak dan manajemen laba. Variabel independen dalam penelitian ini adalah perencanaan pajak, sedangkan variabel dependen dalam penelitian ini adalah manajemen laba. Dalam penelitian ini juga terdapat variabel moderasi yakni dewan komisaris independent.

Penelitian ini merupakan penelitian kuantitatif dengan alat analisis regresi linier berganda dan analisis residual. Regresi linier berganda digunakan untuk menguji pengaruh perencanaan pajak terhadap manajemen laba, sedangkan analisis residual digunakan untuk menguji pengaruh variabel moderasi. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di bursa efek Indonesia. Dengan menggunakan metode *purposive sampling*, perusahaan yang menjadi sampel dalam penelitian ini berjumlah 56 perusahaan. Analisis data dalam penelitian ini menggunakan aplikasi *E-Views* versi 9.

Hasil dari penelitian ini menunjukkan bahwa perencanaan pajak berpengaruh positif terhadap manajemen laba. Dewan komisaris independent juga ditemukan dapat memoderasi pengaruh perencanaan pajak terhadap manajemen laba.

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Kata kunci: perencanaan pajak, dewan komisaris independen, manajemen laba.

## ABSTRACT

*Herawati, Skolastika Yayan, 2019. Effects of Tax Planning on Moderated Profit Management Independent Commissioners (Case Study of Manufacturing Companies Listed on the Indonesia Stock Exchange). Essay. SI Accounting Study Program. Faculty of Economics, Setia Budi University. Advisor I Dr. Widi Hariyanti, SE., M.Sc. Advisor II Titiek Puji Astuti, SE., M.Sc., Akt., CA.*

*This study aims to examine the effect of tax planning on earnings management, and examine the role of independent commissioners in moderating the relationship between tax planning and earnings management. The independent variable in this study is tax planning, while the dependent variable in this study is earnings management. In this study there are also moderating variables namely the independent board of commissioners.*

*This research is a quantitative study with multiple linear regression analysis and residual analysis. Multiple linear regression is used to test the effect of tax planning on earnings management, while residual analysis is used to test the effect of moderating variables. The population in this study are all manufacturing companies listed on the Indonesia stock exchange. By using the purposive sampling method, the companies that were sampled in this study were 56 companies. Data analysis in this study using the E-Views version 9 application*

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*The results of this study indicate that tax planning has a positive effect on earnings management. The independent board of commissioners was also found to moderate the effect of tax planning on earnings management.*

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*Keywords: tax planning, independent board of commissioners, earnings management.*