

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui sejauh mana pengaruh beban pajak tangguhan, perencanaan pajak, kepemilikan manajerial terhadap manajemen laba dengan kepemilikan institusional sebagai variabel moderasi. Dengan menggunakan data sekunder yang diperoleh melalui laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Analisis dalam penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik (uji normalitas, uji multikolinearitas, uji autokorelasi, dan uji heteroskedastisitas), analisis regresi linear berganda, uji analisis moderated regression analysis (MRA), uji statistik F, uji statistik t, dan uji koefisien determinasi ( $R^2$ ), adapun keseluruhan data diolah menggunakan SPSS statistic 23.

Hasil penelitian ini menyimpulkan bahwa: Beban pajak tangguhan berpengaruh terhadap manajemen laba. Perencanaan pajak berpengaruh terhadap manajemen laba. Kepemilikan manajerial berpengaruh terhadap manajemen laba. Kepemilikan institusional tidak mampu memoderasi pengaruh beban pajak tangguhan terhadap manajemen laba. Kepemilikan Institusional tidak mampu memoderasi pengaruh perencanaan pajak terhadap manajemen laba. Kepemilikan institusional tidak mampu memoderasi pengaruh kepemilikan manajerial terhadap manajemen laba.

**Kata Kunci: manajemen laba, beban pajak tangguhan, perencanaan pajak, kepemilikan manajerial, kepemilikan institusional**

## **ABSTRACT**

*This study aims to determine the extent of the effect of deferred tax expense, tax planning, managerial ownership on earnings management with institutional ownership as a moderating variable. By using secondary data obtained through financial reports on manufacturing companies listed on the Indonesia Stock Exchange. The analysis in this study used descriptive statistical tests, classical assumption tests (normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test), multiple linear regression analysis, moderated regression analysis (MRA) test, F statistical test, t statistical test, and coefficient of determination (R<sup>2</sup>) test, while all data were processed using SPSS statistic 23.*

*The results of this study concluded that: Deferred tax expense affects earnings management. Tax planning affects earnings management. Managerial ownership affects earnings management. Institutional ownership is unable to moderate the effect of deferred tax expense on earnings management. Institutional ownership is unable to moderate the effect of tax planning on earnings management. Institutional ownership is unable to moderate the effect of managerial ownership on earnings management.*

***Keywords: earnings management, deferred tax expense, tax planning, managerial ownership, institutional ownership***