ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh perencanaan pajak**,** beban pajak kini, dan beban pajak tangguhan terhadap manajemen laba, dengan financial distress sebagai variabel moderasi, pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2020–2024. Penelitian menggunakan metode kuantitatif berbasis data panel sekunder yang dikumpulkan melalui purposive sampling. Analisis data dilakukan menggunakan regresi panel dengan bantuan perangkat lunak EViews**.** Hasil analisis menunjukkan bahwa beban pajak kini secara signifikan berpengaruh negatif terhadap manajemen laba, sementara beban pajak tangguhan memberikan pengaruh positif signifikan. Perencanaan pajak ditemukan tidak berpengaruh signifikan, dan tidak berfungsi sebagai moderator dalam hubungan antara beban pajak kini maupun beban pajak tangguhan dengan manajemen laba. Sebaliknya, financial distress memperlemah (moderasi negatif) pengaruh beban pajak kini terhadap manajemen laba, tetapi tidak memoderasi hubungan beban pajak tangguhan dengan manajemen laba.Temuan ini memberi kontribusi praktis bagi manajemen perusahaan dan kebijakan fiskal terkait strategi pajak, terutama dalam menghadapi tekanan keuangan.

Kata Kunci: Perencanaan Pajak, Beban Pajak Kini ,Beban Pajak Tangguhan, Manajemen Laba, *Fininancial Distress*, Perusahaan Makanan dan Minuman, *Eviews*

ABSTRAK

This study aims to examine the effect of tax planning, current tax expense, and deferred tax expense on earnings management, with financial distress as a moderating variable, in food and beverage companies listed on the Indonesia Stock Exchange during 2020–2024. The quantitative study employs panel data from secondary annual financial reports, selected through purposive sampling. Data analysis uses panel regression techniques in EViews. The results reveal that current tax expense has a significant negative effect on earnings management, while deferred tax expense has a significant positive impact. Tax planning shows no significant effect and does not moderate the relationships between both current and deferred tax expenses and earnings management. However, financial distress is found to negatively moderate the impact of current tax expense on earnings management, but does not moderate the effect of deferred tax expense. These findings offer insights for corporate managers and tax authorities in formulating tax strategies under financial pressure.

Keywords: ***Tax Planning, Current Tax Expense, Deferred Tax Expense, Earnings Management, Financial Distress, Food and Beverage Companies, EViews.***