ABSTRAK

Skripsi dengan judul "Pengaruh *Tax Avoidance* dan Profitabilitas terhadap Manajemen Laba pada Perusahaan Sub Sektor Properti yang Terdaftar di Bursa Efek Indonesia Periode 2020-2024" ditulis oleh Nabilla Eka Indriyani, NIM. 1860403222080, dosen pembimbing Faizal Satria desitama, S.S.T., M.Acc.

Kata Kunci: *Tax avoidance,* Profitabilitas, dan Manajemen Laba.

Penelitian ini dilatarbelakangi oleh adanya kasus yang dilakukan oleh perusahaan properti yaitu memanipulasi laporan keuangan, sehingga menyebabkan kerugian yang sangat besar. Studi ini bertujuan untuk (1) menguji pengaruh secara simultan *tax avoidance* dan profitabilitas terhadap manajemen laba, (2) menguji pengaruh secara parsial *tax avoidance* terhadap manajemen laba, (3) menguji pengaruh secara parsial profitabilitas terhadap manajemen laba pada perusahaan properti yang terdaftar di Bursa Efek Indonesia periode 2020-2024.

Pengambilan sampel purposif digunakan untuk memilih sampel untuk penelitian ini, yang menggunakan metodologi kuantitatif deskriptif. Ada empat belas perusahaan di subsektor properti yang terdaftar di Bursa Efek Indonesia dan memenuhi persyaratan penelitian. Regresi data panel digunakan dalam penelitian ini, yang mencakup pemilihan model, uji asumsi klasik (seperti uji normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi), uji hipotesis (seperti uji t parsial dan uji F simultan), dan uji koefisien determinasi.

Hasil penelitian menunjukkan bahwa, (1) secara simultan *tax avoidance* dan profitabilitas berpengaruh secara signifikan terhadap manajemen laba, (2) secara parsial *tax avoidance* tidak berpengaruh terhadap manajemen laba, karena terdapat perbedaan tujuan dan memiliki manajemen pada tiap divisi, (3) secara parsial profitabilitas berpengaruh secara signifikan terhadap manajemen laba pada perusahaan sub sektor properti yang terdaftar di Bursa Efek Indonesia periode 2020-2024.

ABSTRACT

Thesis titled "The Effect of *Tax avoidance* and Profitability on Earnings Management in Companies in the Property Sub-Sector Listed on the Indonesia Stock Exchange for the Period 2020–2024" was written by Nabilla Eka Indriyani, Student ID No. 1860403222080, supervised by Faizal Satria Desitama, S.S.T., M.Acc.
Keywords: *Tax avoidance*, Profitability, and Earnings Management.
This study was motivated by a case involving a real estate company that manipulated its financial statements, resulting in significant losses. This study aims to (1) test the simultaneous effects of tax avoidance and profitability on earnings management, (2) test the partial effect of tax avoidance on earnings management, (3) test the partial effect of profitability on earnings management in real estate companies listed on the Indonesia Stock Exchange for the period 2020–2024.

Purposive sampling was used to select the sample for this study, which employs a descriptive quantitative methodology. There are fourteen companies in the real estate subsector listed on the Indonesia Stock Exchange that meet the research criteria. Panel data regression was used in this study, which included model selection, classical assumption tests (such as normality, multicollinearity, heteroscedasticity, and autocorrelation tests), hypothesis testing (such as partial t-tests and simultaneous F-tests), and the coefficient of determination test.

The results of the study indicate that, (1) tax avoidance and profitability simultaneously have a significant effect on earnings management, (2) tax avoidance does not have a significant effect on earnings management when considered in isolation, due to differences in objectives and management practices across divisions, (3) profitability has a significant partial effect on earnings management in companies in the property subsector listed on the Indonesia Stock Exchange for the 2020–2024 period.