

ABSTRAK

Tujuan penelitian ini adalah menguji tentang pengaruh Perencanaan Pajak, *Corporate Social Responsibility (CSR)* dan Ukuran Perusahaan terhadap Manajemen Laba. Populasi penelitian ini yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Berdasarkan metode *purposive sampling* dihasilkan 63 perusahaan manufaktur sebagai sampel penelitian. Teknik analisis dalam penelitian dengan analisis regresi linear berganda menggunakan IBM SPSS 26. Berdasarkan hasil penelitian ini membuktikan bahwa perencanaan pajak dan ukuran perusahaan berpengaruh positif dan signifikan terhadap manajemen laba. Sedangkan *corporate social responsibility (CSR)* berpengaruh negatif tidak signifikan terhadap manajemen laba.

Kata Kunci : *Perencanaan Pajak, Corporate Social Responsibility (CSR),
Ukuran Perusahaan, Manajemen Laba.*

ABSTRACT

The study aims to examine the effect of Tax Planning, Corporate Social Responsibility (CSR) and Company Size on Profit Management. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period of 2016-2018. Based on purposive sampling method produced 63 manufacturing companies as research samples. The analysis technique in research with multiple linear regression analysis using IBM SPSS 26. Based on the results of this study prove that tax planning the size of the company has a positive effect on earnings management. While the corporate social responsibility (CSR) has a negative effect on earnings management.

Keywords: *Tax Planning, Corporate Social Responsibility (CSR), Company Size, Earnings Management.*