

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh tingkat retensi pajak, *free cash flow* dan kualitas auditor terhadap manajemen laba. Populasi dalam penelitian ini adalah seluruh perusahaan *go public* yang terdaftar di Bursa Efek Indonesia (BEI). Sampel yang diambil adalah perusahaan *go public* sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia selama tahun 2018 sampai dengan 2020.

Jenis penelitian ini adalah penelitian kuantitatif. Jumlah sampel penelitian sebanyak 91 laporan keuangan perusahaan perusahaan sektor *food and beverages* yang didapatkan melalui *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu ukur *Statistical Product and Service Solutions* (SPSS).

Berdasarkan hasil uji hipotesis variabel diperoleh kesimpulan bahwa: (a) Tingkat retensi pajak tidak berpengaruh terhadap manajemen laba, (b) *Free cash flow* tidak berpengaruh terhadap manajemen laba, dan (c) Kualitas auditor berpengaruh positif terhadap manajemen laba. Dengan *adjusted R square* 0,837 atau sebesar 83,7% mempengaruhi variabel dependen dan sisanya sebesar 16,3% dipengaruhi oleh variabel lain.

Kata kunci : manajemen laba, tingkat retensi pajak, *free cash flow*, kualitas auditor

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ABSTRACT

This research aimed to examine the effect of tax retention rate, free cash flow and audit quality on profit management. Furthermore, the research population used all go-public companies in Food and Beverages sector that was listed on the Indonesia Stock Exchange (IDX). Moreover, the sample was taken from the go-public companies in Food and Beverage sector that was listed on the Indonesia Stock Exchange during 2018-2020.

The research was quantitative. Furthermore, the data collection technique used purposive sampling. In line with that, there were 91 financial statements of Food and Beverages companies sectors taken as the sample. Additionally, the data analysis technique used multiple linear regressions with SPSS (Statistical Product and Service Solutions).

Based on the variable's hypothesis test it obtained that: (a) Tax Retention Rate did not affect profit management, (b) Free Cash Flow did not affect profit management and (c) Audit Quality did not affect on profit anagement. On the other hand, the adjusted R square showed that 0.837 or 83.7% affected the dependent variable and the rest was 16.3% affcted by other variables.

Keyword: Profit Management, Tax Retention Rate, Free Cash Flow, Audit Quality

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