

INTISARI

Penelitian kuantitatif deskriptif ini memiliki tujuan untuk memperoleh bukti empiris apakah perusahaan melakukan manajemen laba dalam merespon penurunan tarif pajak penghasilan badan. Variabel independen yang digunakan adalah penurunan tarif pajak penghasilan badan, ukuran perusahaan, dan *earnings pressure* sedangkan variabel dependen adalah *discretionary accruals* sebagai proksi manajemen laba. Pengambilan sampel menggunakan teknik *purposive sampling* pada perusahaan manufaktur yang terdaftar di BEI pada periode 2018-2021 sehingga didapat 71 perusahaan untuk tiap tahunnya. Analisis data menggunakan metode regresi linier berganda dan *wilcoxon signed rank test*. Hasil penelitian menunjukkan bahwa terdapat perbedaan signifikan *discretionary accruals* pada periode sebelum dan setelah penurunan tarif dengan *discretionary accruals* positif pada periode sebelum penurunan tarif dan *discretionary accruals* negatif pada periode setelah penurunan tarif. Ukuran perusahaan dan *earnings pressure* tidak berpengaruh signifikan terhadap *discretionary accruals*, kecuali pada periode setelah penurunan tarif, *earnings pressure* memiliki pengaruh signifikan positif terhadap *discretionary accruals*.

Kata Kunci: Penurunan Tarif Pajak Penghasilan Badan, Ukuran Perusahaan, *Earnings Pressure*, *Discretionary Accruals*

ABSTRACT

This descriptive quantitative research aims to obtain empirical evidence whether companies practice earnings management in response to a reduction in corporate income tax rates. The independent variables used are corporate income tax rate reduction, company size, and earnings pressure while the dependent variable is discretionary accruals as a proxy for earnings management. Sampling used a purposive sampling technique for manufacturing companies listed on the IDX in the 2018-2021 period so that 71 companies were obtained each year. Data analysis used multiple linear regression methods and the Wilcoxon signed rank test. The results showed that there were significant differences in discretionary accruals in the period before and after the rate reduction with positive discretionary accruals in the period before the rate reduction and negative discretionary accruals in the period after the rate reduction. Firm size and earnings pressure have no significant effect on discretionary accruals, except in the period after the reduction in rates, earnings pressure has a significant positive effect on discretionary accruals.

Keywords: *Corporate Income Tax Rate Reduction, Firm Size, Earnings Pressure, Discretionary Accruals*