

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh nilai perlindungan investor, serta kebijakan terkait tarif pajak penghasilan di suatu negara terhadap praktik manajemen laba yang dihitung menggunakan metode manipulasi pajak akrual. Penelitian ini merupakan pengembangan dari penelitian yang dilakukan oleh Choudary dkk (2016) mengenai praktik manajemen laba melalui metode manipulasi pajak akrual, serta penelitian yang dilakukan oleh Leuz dkk (2001) mengenai pengaruh perlindungan investor terhadap praktik manajemen laba.

Populasi yang digunakan dalam penelitian ini adalah perusahaan-perusahaan yang terdaftar di bursa efek negara-negara yang termasuk ke dalam *Association of East Asian Nation* (ASEAN). Pengambilan sample dilakukan dengan cara *purposive sampling* dengan kriteria perusahaan-perusahaan yang termasuk ke dalam kategori NAICS 2017, memiliki periode akuntansi yang berakhir pada tanggal 31 Desember, serta memiliki ketersediaan data di database OSIRIS. Data mengenai tingkat perlindungan investor diperoleh melalui Global Competitive Index yang terdapat pada laman *website World Economic Forum*. Data mengenai tarif pajak penghasilan badan diperoleh melalui laman *website Trading Economics*. Sedangkan data yang terkait dengan perhitungan manajemen laba melalui metode manipulasi pajak akrual diperoleh melalui database OSIRIS. Pengujian dilakukan menggunakan *ordinary last square* dengan bantuan *software* pengelola data statistik SPSS.

Berdasarkan pengujian yang telah dilakukan, diketahui bahwa nilai perlindungan investor di suatu negara berpengaruh positif terhadap praktik manajemen laba melalui metode manipulasi pajak akrual. Dengan demikian semakin tinggi nilai perlindungan investor di suatu negara kecenderungan manajemen perusahaan melakukan praktik manajemen laba melalui metode manipulasi pajak akrual akan semakin tinggi. Melalui pengujian yang telah dilakukan juga diketahui bahwa tarif pajak penghasilan badan berpengaruh positif terhadap praktik manajemen laba melalui metode manipulasi pajak akrual. Dengan demikian, semakin tinggi tarif pajak yang ditetapkan di suatu negara, maka kecenderungan manajemen perusahaan untuk melakukan praktik manajemen laba melalui metode manipulasi pajak akrual juga akan semakin tinggi.

**Kata Kunci :** Manajemen laba, Manipulasi Pajak Akrual, Perlindungan Investor, Tarif Pajak Penghasilan Badan

## **ABSTRACT**

This research aims to determine the effect of the value of investor protection, and policies related to income tax rates in a country on earnings management practices that are calculated using accrual tax manipulation methods. This research based on research conducted by Choudary et al (2016) regarding the practice of earnings management through accrual tax manipulation methods, and research conducted by Leuz et al (2001) regarding the effect of investor protection on earnings management practices.

The population used in this research are companies listed on the stock exchanges of countries included in the Association of East Asian Nation (ASEAN). Sampling was done by purposive sampling with the criteria of companies included in the 2017 NAICS category, having an accounting period ending on December 31, and having data availability in the OSIRIS database. Data regarding the level of investor protection is obtained through the Global Competitive Index found on the World Economic Forum website. Data regarding the corporate income tax rate is obtained through the Trading Economics website. While the data related to earnings management calculations through accrual tax manipulation methods are obtained through the OSIRIS database. Testing is done using ordinary last square with the help of SPSS statistical data management software.

Based on the tests that have been conducted, it is known that the value of protection of investors in a country has a positive effect on earnings management practices through accrual tax manipulation methods. Thus the higher the value of

investor protection in a country the tendency of corporate management to practice earnings management through accrual tax manipulation methods will be even higher. Through the tests that have been conducted it is also known that the corporate income tax rate has a positive effect on earnings management practices through accrual tax manipulation methods. Thus, the higher the tax rate set in a country, the tendency of corporate management to practice earnings management through accrual tax manipulation methods will also be higher.

Keywords: earnings management, accrual tax manipulation, investor protection, corporate income tax rates