

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
Program Studi S-1 Manajemen  
2025

Putri Larasati  
120.2021.079

**“Pengaruh Pertumbuhan Perusahaan, *Leverage*, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan dan *Tax Planning* Terhadap Manajemen Laba Serta Tinjauannya Dari Sudut Pandang Islam (Studi Kasus Pada Perusahaan Sektor Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023)”**

110 + xv halaman, 14 tabel, 3 gambar, dan 8 lampiran

### Uraian Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Pertumbuhan Perusahaan, *Leverage*, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan dan *Tax Planning* Terhadap Manajemen Laba Pada Perusahaan Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023. Metode yang digunakan pada penelitian ini yaitu regresi data panel dengan sampel penelitian terdiri dari 10 perusahaan. Hasil penelitian menunjukkan bahwa Pertumbuhan Perusahaan berpengaruh negatif dan signifikan terhadap Manajemen Laba, *Leverage* tidak berpengaruh terhadap Manajemen Laba, Profitabilitas berpengaruh positif dan signifikan terhadap Manajemen Laba, Kebijakan Dividen berpengaruh negatif dan signifikan terhadap Manajemen Laba, Ukuran Perusahaan berpengaruh positif dan signifikan terhadap Manajemen Laba, dan *Tax Planning* tidak berpengaruh terhadap Manajemen Laba. Kemudian secara simultan bahwa variabel Pertumbuhan Perusahaan, *Leverage*, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan dan *Tax Planning* berpengaruh signifikan terhadap Manajemen Laba. Dalam tinjauan Islam, Pertumbuhan Perusahaan, *Leverage*, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan dan *Tax Planning* sudah memenuhi syariat Islam sebagaimana dijelaskan dalam Al-Qur'an dan Hadits.

Kata Kunci: Pertumbuhan Perusahaan, *Leverage*, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan, *Tax Planning*, Manajemen Laba

## **ABSTRACT**

**Faculty of Economics and Business  
S-1 of Management Study Program  
2025**

Putri Larasati  
120.2021.079

***“The Influence of Growth, Leverage, Profitability, Dividend Policy, Firm Size and Tax Planning on Earnings Management and Its Review from an Islamic Perspective (Case Study in Food and Beverage Sub Sector Registered in Indonesia Stock Exchange Period 2019-2023)”***

110 + xv pages, 14 tables, 3 pictures, and 8 attachments

### ***Abstract Description***

*This study aims to analyze the effect of Growth, Leverage, Profitability, Dividend Policy, Firm Size and Tax Planning on Earnings Management in Food and Beverage Sub Sector Registered in Indonesia Stock Exchange Period 2019-2023. The method used in this study is panel data regression with a research sample consisting of 10 companies. The results showed that Growth had a negative and significant effect on Earnings Management, Leverage had no effect on Earnings Management, Profitability had a positive and significant effect on Earnings Management, Dividend Policy had a negative and significant effect on Earnings Management, Firm Size had a positive and significant effect on Earnings Management, and Tax Planning had no effect on Earnings Management. Then simultaneously that the variables of Growth, Leverage, Profitability, Dividend Policy, Firm Size and Tax Planning variables have a significant effect on Earnings Management. In the Islamic review, Growth, Leverage, Profitability, Dividend Policy, Firm Size and Tax Planning have fulfilled the Islamic sharia as explained in the Al-Qur'an and Hadith.*

*Keywords: Growth, Leverage, Profitability, Dividend Policy, Firm Size, Tax Planning, Earnings Management*