ABSTRAK

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"Pengaruh Ukuran Perusahaan, Struktur Kepemilikan, Perencanaan Pajak, dan Kebijakan Dividen Terhadap Manajemen Laba Perusahaan Properti dan Real Estate"

(142 halaman + xv halaman, 2 gambar, 3 grafik, 24 tabel, dan 24 lampiran)

Uraian Abstrak

Penelitian ini dilatarbelakangi oleh fenomena tingginya praktik manajemen laba di sektor Properti dan Real Estate di Indonesia, serta adanya ketidakkonsistenan yang sejalan dengan hasil penelitian terdahulu mengenai Pengaruh Ukuran Perusahaan, Struktur Kepemilikan, Perencanaan Pajak, dan Kebijakan Dividen terhadap Manajemen Laba. Tujuan dari penelitian ini untuk meneliti Pengaruh Ukuran Perusahaan, Struktur Kepemilikan, Perencanaan Pajak, dan Kebijakan Dividen terhadap Manajemen Laba. Populasi penelitian ini adalah perusahaan subsektor Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Metode analisis data yang dilakukan dalam penelitian ini adalah regresi data panel. Pengolahan data menggunakan software Eviews 12. Berdasarkan metode *purposive sampling*, jumlah sampel penelitian ini adalah 11 perusahaan. Hasil penelitian ini menunjukkan bahwa berdasarkan uji parsial (uji t), Ukuran Perusahaan berpengaruh negatif signifikan terhadap Manajemen Laba. Struktur Kepemilikan dan Kebijakan Dividen berpengaruh positif signifikan terhadap Manajemen Laba. Sedangkan Perencanaan Pajak tidak berpengaruh terhadap Manajemen Laba. Secara bersama-sama (uji F), Ukuran Perusahaan, Struktur Kepemilikan, Perencanaan Pajak, dan Kebijakan Dividen berpengaruh signifikan terhadap Manajemen Laba. Bagi perusahaan subsektor Properti dan Real Estate khususnya pada variabel penelitian ini perlu memperkuat Ukuran Perusahaan dan Perencanaan Pajak terhadap Manajemen Laba agar lebih positif. Di sisi lain Struktur Kepemilikan dan Kebijakan Dividen terhadap Manajemen Laba perlu dijaga agar tetap positif karena keduanya memiliki peran penting dalam menjaga transparansi dan akuntabilitas perusahaan.

Kata kunci : Ukuran Perusahaan, Struktur Kepemilikan, Perencanaan pajak, Kebijakan Dividen, Manajemen Laba

ABSTRACT

Faculty of Economics and Business
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"The Influence of Company Size, Ownership Structure, Tax Planning, and Dividend Policy on Profit Management of Property and Real Estate Companies"

(*142 pages + xv pages, 2 figures, 3 graphs, 24 tables, and 24 appendices*)

Abstract Description

This research is motivated by the phenomenon of high earnings management practices in the Property and Real Estate sector in Indonesia, as well as the inconsistencies that are in line with the results of previous studies regarding the Effect of Company Size, Ownership Structure, Tax Planning, and Dividend Policy on Earnings Management. The purpose of this study is to examine the Effect of Company Size, Ownership Structure, Tax Planning, and Dividend Policy on Earnings Management. The population of this study is the Property and Real Estate subsector companies listed on the Indonesia Stock Exchange for the period 2020-2024. The data analysis method used in this study is panel data regression. Data processing uses Eviews 12 software. Based on the purposive sampling method, the number of samples in this study is 11 companies. The results of this study indicate that based on the partial test (t-test), Company Size has a significant negative effect on Earnings Management. Ownership Structure and Dividend Policy have a significant positive effect on Earnings Management. Meanwhile, Tax Planning has no effect on Earnings Management. Together (F-test), Company Size, Ownership Structure, Tax Planning, and Dividend Policy have a significant effect on Earnings Management. For companies in the property and real estate subsector, specifically those involved in this research, it is necessary to strengthen the positive impact of company size and tax planning on earnings management. Furthermore, ownership structure and dividend policy must be maintained to maintain a positive impact on earnings management, as both play a crucial role in maintaining corporate transparency and accountability.

Keywords: Company Size, Ownership Structure, Tax Planning, Dividend Policy, Earnings Management