

**THE EFFECT OF EARNINGS MANAGEMENT ON TAX  
AGGRESSIVENESS (STUDY OF NON MANUFACTURING COMPANIES  
LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2014-2018)**

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**ABSTRACT**

This study aims to determine the effect of earnings management on tax aggressiveness (Study of Non Manufacturing Companies Listed on the Indonesia Stock Exchange Period 2014-2018). The population in this study is non-manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018, with a total sample of 57 companies. The sampling technique uses purposive sampling method. Data analysis method used is Multiple Linear Regression Analysis.

The results of this study indicate that accrual earnings management has no significant effect on tax aggressiveness, real earnings management through abnormal CFO has no significant effect on tax aggressiveness, real earnings management through abnormal production has a significant effect on tax aggressiveness, real earnings management through abnormal discretionary no significant effect towards tax aggressiveness.

***Keywords: Accrual Profit Management, Real Profit Management, Abnormal CFO, Abnormal Production, Abnormal Discretionary, Tax Aggressiveness***

**PENGARUH MANAJEMEN LABA TERHADAP AGRESIVITAS PAJAK  
(Studi Empiris Pada Perusahaan Non Manufaktur Yang Terdaftar Di BEI  
Periode 2014-2018)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh manajemen laba terhadap agresivitas pajak (Studi Pada Perusahaan Non Manufaktur yang Terdaftardi BEI Periode 2014-2018). Populasi pada penelitian ini adalah perusahaan non manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2018, dengan jumlah sampel sebanyak 57 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Metode analisa data yang digunakan adalah Analisis Regresi Linear Berganda.

Hasil dari penelitian ini menunjukkan bahwa manajemen laba akrual tidak berpengaruh signifikan terhadap agresivitas pajak, manajemen laba riil melalui *abnormal CFO* tidak berpengaruh signifikan terhadap agresivitas pajak, manajemen laba riil melalui *abnormal production* berpengaruh signifikan terhadap agresivitas pajak, manajemen laba riil melalui abnormal diskresioner tidak berpengaruh signifikan terhadap agresivitas pajak.

**Kata Kunci :** *Manajemen Laba Akrual, Manajemen Laba Riil, Abnormal CFO, Abnormal Production, Abnormal Diskresioner, Agresivitas Pajak*