

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Tax planning* dan Kinerja Keuangan Terhadap *Real Earning management* dengan Umur Perusahaan sebagai variabel kontrol Sebelum dan Masa Pandemi Covid-19. Metode pengambilan sampel menggunakan *purposive sampling*. Sampel penelitian ini adalah 37 perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Hasil penelitian menunjukkan bahwa *Tax planning*, *Leverage* dan Pandemi Covid-19 tidak berpengaruh terhadap *Real Earning Management* sebelum dan masa pandemic covid-19, sedangkan Profitabilitas berpengaruh positif terhadap *Real Earning Management* sebelum dan masa pandemic covid-19. Hasil implikasi manajerial ini adalah perusahaan diharapkan dapat mampu menunjukkan kinerja yang berkelanjutan agar tetap dapat menarik investor dan tidak berdampak pada tindakan manajemen untuk melakukan manajemen laba riil.

Kata kunci : *Real Earning Management*, *Tax Planning*, *Leverage*, Profitabilitas dan Pandemi Covid-19

ABSTRACT

This study aims to determine the effect of tax planning and financial performance on real earnings management with company age as a control variable before and during the Covid-19 pandemic. The sampling method uses purposive sampling. The sample of this study are 37 infrastructure companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The results showed that Tax planning, Leverage and the Covid-19 Pandemic had no effect on Real Earning Management before and during the COVID-19 pandemic, while Profitability had a positive effect on Real Earning Management before and during the Covid-19 pandemic. The result of this managerial implication is that the company is expected to be able to show sustainable performance in order to continue to attract investors and not have an impact on management actions to carry out real earnings management.

Keywords : Real Earning Management, Tax Planning, Leverage, Profitability and Covid-19.