

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *tax planning*, *cash holding*, dan *corporate social responsibility* terhadap manajemen laba pada perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2024. Penelitian ini menggunakan data sekunder berupa laporan tahunan yang diperoleh dari *website* resmi Bursa Efek Indonesia dan *website* perusahaan. Penelitian ini menggunakan 66 sampel dari 18 perusahaan di sektor kesehatan yang diperoleh melalui *purposive sampling*. Hasil penelitian menunjukkan bahwa *tax planning* dan *corporate social responsibility* tidak berpengaruh terhadap manajemen laba, sedangkan *cash holding* berpengaruh terhadap manajemen laba.

Kata kunci: *Tax Planning*, *Cash Holding*, *Corporate Social Responsibility*, Manajemen Laba



ABSTRACT

This study aims to empirically examine the effect of tax planning, cash holding, and corporate social responsibility on earnings management in healthcare sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study uses secondary data in the form of annual reports obtained from the official website of the Indonesia Stock Exchange and the companies' websites. The study uses 66 samples from 18 healthcare sector companies selected through purposive sampling. The results show that tax planning and corporate social responsibility have no effect on earnings management, while cash holding has an effect on earnings management.

Keywords: Tax Planning, Cash Holding, Corporate Social Responsibility, Earnings Management

