

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh aset pajak tangguhan, beban pajak tangguhan, dan perencanaan pajak terhadap manajemen laba. Objek penelitian ini yaitu perusahaan *food & beverage* yang terdaftar di Bursa Efek Indonesia pada periode tahun 2015-2017.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian deskriptif dengan pendekatan kuantitatif. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Berdasarkan kriteria yang telah ditentukan diperoleh sebanyak 14 perusahaan *food & beverage* yang terdaftar di Bursa Efek Indonesia periode 2015-2017. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis regresi linier berganda, uji asumsi klasik, uji koefisien determinan berganda, serta uji hipotesis.

Hasil penelitian menunjukkan bahwa aset pajak tangguhan berpengaruh positif terhadap manajemen laba. Kemudian beban pajak tangguhan berpengaruh negatif terhadap manajemen laba. Sedangkan perencanaan pajak tidak berpengaruh terhadap manajemen laba.

Kata kunci : Aset pajak tangguhan, beban pajak tangguhan, perencanaan pajak, dan manajemen laba.



ABSTRACT

This research aimed to examine the effect of deferred tax asset, tax expense, and tax planning on the earnings management. While, the population was Food and Beverage companies which were listed on Indonesia Stock Exchange 2015-2015.

The research was descriptive-quantitative. Moreover, the data collection technique used purposive sampling, in which the collection was based criteria given. In line with, there were 14 food and beverage company which were listed on Indonesia Stock Exchange 2015-2017. In addition, the data analysis technique used descriptive analysis, multiple linier regression analysis, classical assumption test, multiple determinant coefficient test and hypothesis test.

The research result concluded deffered tax asset has positive effect on the earnings management. On the other hand, the deffered tax burden had negative effect on the earning management. Moreover, tax planning with not affect the earning management.

Keyword: deffered tax asset, deffered tax burden, tax planning, earning management.

