

**PENGARUH BEBAN PAJAK TANGGUHAN, PERENCANAAN PAJAK, DAN
PROFITABILITAS TERHADAP MANAJEMEN LABA PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2011 – 2015**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh beban pajak tangguhan, perencanaan pajak, dan profitabilitas terhadap manajemen laba. Pengukuran manajemen laba yang digunakan dalam penelitian ini ditentukan berdasarkan pendekatan *discretionary accruals* model Jones (1991).

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011 – 2015 yaitu 15 perusahaan dengan menggunakan teknik *purposive sampling*. Metode analisis data menggunakan analisis statistik deskriptif, uji asumsi klasik dan pengujian hipotesis.

Hasil penelitian ini menunjukkan bahwa beban pajak tangguhan, perencanaan pajak, dan profitabilitas memiliki pengaruh secara simultan terhadap manajemen laba. Hasil pengujian parsial hanya profitabilitas yang memiliki pengaruh terhadap manajemen laba. Akan tetapi, beban pajak tangguhan dan perencanaan pajak tidak berpengaruh terhadap manajemen laba.

Kata kunci: Beban Pajak Tangguhan, Perencanaan Pajak, Profitabilitas, Manajemen Laba

THE INFLUENCE OF DEFERRED TAX EXPENSE, TAX PLANNING, AND PROFITABILITY ON THE EARNING MANAGEMENT AT MANUFACTURE COMPANIES THAT ARE LISTED ON INDONESIAN STOCK EXCHANGE PERIOD 2011-2015

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ABSTRACT

This study aims to analyze the effect of deferred tax burden, tax planning, and profitability to earnings management. The measurement of earnings management used in this study was determined based on the approach of discretionary accruals model Jones (1991).

The population of this study is a manufacturing company listed on the Indonesia Stock Exchange period 2011-2015 with 15 companies using purposive sampling technique. Methods of data analysis using descriptive statistical analysis, classical assumption test and hypothesis testing.

The results of this study indicate that the deferred tax burden, tax planning, and profitability have a simultaneous effect on earnings management. Partial test results only profitability that has influence on earnings management. However, deferred tax expense and tax planning have no effect on earnings management.

MERCU BUANA

Keyword : Deferred Tax Expense, Tax Planning, Profitability, Earning Management