

## Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh Aktiva Pajak Tangguhan, Beban Pajak Tangguhan dan Profitabilitas terhadap Manajemen Laba. Penelitian ini dilakukan pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia (BEI). Populasi dalam penelitian ini berjumlah 34 perusahaan dalam periode tahun 2013–2016. Sampel diambil menggunakan metode *purposive sampling*. Sampel yang memenuhi kriteria sebanyak 18 perusahaan. Metode analisis data menggunakan analisis Regresi Linier Berganda.

Hasil penelitian ini menunjukkan bahwa aktiva pajak tangguhan, beban pajak tangguhan dan profitabilitas yang berpengaruh signifikan terhadap manajemen laba

**Kata kunci:** Manajemen Laba, Aktiva Pajak Tangguhan, Beban Pajak Tangguhan, Profitabilitas.



## **ABSTRACT**

*This research aims to determine the effect of Deferred Tax Assets, Deferred Tax Expense and Profitability to Earning Management. This research was conducted at the company's manufacturing various industry sectors listed on the Indonesia Stock Exchange (IDX). The population in this research were 34 companies in the period 2013-2016. Sample were taken using purposive sampling method. Sample meeting the criteria as many as 18 companies. Methods of data analysis using multiple linear regression analysis.*

*These results indicate that the growth of companies that have a significant effect on the value of the company, while the dividend payout ratio and capital structure does not significantly influence the value of the company.*

**Keywords :** *Earning Management, Deferred Tax Assets, Deferred Tax Expense and Profitability.*

