

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh *corporate governance*, *tax planning*, dan beban pajak tangguhan terhadap manajemen laba pada perusahaan *property* tahun 2013-2017. Sampel yang digunakan sebanyak 17 perusahaan dengan menggunakan metode *purposive sampling*. Pengujian hipotesis menggunakan uji simultan (uji F). Hasil pengujian menunjukkan *corporate governance* yang terdiri dari ukuran dewan komisaris berpengaruh terhadap manajemen laba, Proporsi dewan komisaris independen tidak signifikan berpengaruh terhadap manajemen laba dan komite audit berpengaruh terhadap manajemen laba, perencanaan pajak tidak signifikan terhadap manajemen laba, beban pajak tangguhan tidak signifikan berpengaruh terhadap manajemen laba.

Kata kunci : *Corporate Governance, Perencanaan Pajak, Beban pajak tangguhan, manajemen laba*



U N I V E R S I T A S
M E R C U B U A N A

ABSTRACT

The purpose of this study is to empirically examine the effect of corporate governance, tax planning, and deferred tax expense on earnings management in property companies in 2013-2017. Samples used were 17 companies using purposive sampling method. Hypothesis testing uses the simultaneous test (F test). The test results show that corporate governance consisting of the size of the board of commissioners has a positive effect on earnings management, the proportion of the independent board of commissioners has no significant effect on earnings management and the audit committee has a negative effect on earnings management, tax planning has no significant effect on earnings management, deferred tax expense no significant effect on earnings management.

Keywords : *Corporate Governance, Tax Planning, Deferred Tax Expense, Earning Management*

