

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris tentang pengaruh aktiva pajak tangguhan, beban pajak tangguhan, dan perencanaan pajak terhadap manajemen laba. Metode pemilihan sampel dalam penelitian ini menggunakan purposive sampling dan menggunakan analisis regresi linier berganda dengan objek penelitian yaitu perusahaan manufaktur sub sektor dasar dan kimia yang terdaftar di BEI selama tahun 2018-2020.

Hasil uji signifikan menyatakan bahwa variabel aktiva pajak tangguhan, beban pajak tangguhan, dan perencanaan pajak berpengaruh terhadap manajemen laba.

Kata kunci: Aktiva Pajak tangguhan, Beban Pajak Tangguhan, Perencanaan Pajak terhadap Manajemen Laba



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ABSTRACT

This study aims to prove empirically the effect of deferred tax assets, deferred tax expense, and tax planning on earnings management. The sample selection method in this study was purposive sampling and multiple linear regression analysis with the object of research, namely manufacturing companies in the basic and chemical sub-sectors listed on the IDX during the year of 2018-2020.

The significant test results stated that the variables of deferred tax assets, deferred tax expense, and tax planning have an effect on earnings management.

Keywords: Deferred Tax Assets, Deferred Tax Expenses, Tax Planning on Earnings Management

