

ABSTRACT

This research aims to determine the effect of Book Tax Differences on Earnings Management. The population in this research is manufacturing companies listed on the Indonesia Stock Exchange starting the observation period during 2013-2015. This study observes 11 companies by applying purposive sampling technique.

The independent variable of this research is the Book Tax Differences which consists of Large Positive Book Tax Differences (LPBTD) and Large Negative Book Tax Differences (LNBTD). The dependent variable in this study is Earnings Management. The results of simultaneous test (f test) and the results of partial test (t test) show significant point of two independent variables that support the hypothesis. The results of this research show that LPBTD has no positive effect on earnings management and LNBTD has positive effect on earnings management.

Keyword : Book Tax Differences, Earnings Management, Large Positive Book Tax Differences (LPBTD), Large Negative Book Tax Differences (LNBTD)



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *book tax differences* terhadap manajemen laba. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode pengamatan selama tahun 2013-2015. Penelitian ini menggunakan 11 perusahaan dengan teknik purposive sampling.

Variabel independen dari penelitian ini *book tax differences* yang terdiri dari *Large Positive Book Tax Differences* (LPBTD) dan *Large Negative Book Tax Differences* (LNBTD). Variabel dependen dari penelitian ini adalah manajemen laba. Hasil dari uji simultan (uji f) dan hasil uji parsial (uji t) juga menunjukkan nilai signifikan dari dua variabel bebas yang mendukung hipotesa. Hasil dari penelitian ini menunjukkan LPBTD tidak berpengaruh positif terhadap manajemen laba dan LNBTD berpengaruh positif terhadap manajemen laba.

Kata Kunci : *Book Tax Differences*, Manajemen Laba, *Large Positive Book Tax Differences* (LPBTD), *Large Negative Book Tax Differences* (LNBTD)

