

INTISARI

Pengaruh Perencanaan Pajak, Aset Pajak Tangguhan dan Beban Pajak Tangguhan terhadap Manajemen Laba pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016

Adanya praktik manajemen laba dapat dideteksi menggunakan pendekatan perencanaan pajak, aset pajak tangguhan dan beban pajak tangguhan. Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan pajak, aset pajak tangguhan dan beban pajak tangguhan terhadap manajemen laba pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonsia Periode 2014-2016. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur sektor industri barang konsusmi yang terdaftar di Bursa Efek Indonesia Periode 2014-2016 sejumlah 37 perusahaan. Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan terpilih 10 perusahaan. Data diolah melalui metode uji statistik regresi linier berganda dengan menggunakan software SPSS. Berdasarkan hasil uji statistik, hasil yang diperoleh dapat disimpulkan bahwa (1) perencanaan pajak tidak berpengaruh terhadap manajemen laba, , (2) Aset pajak tangguhan tidak berpengaruh terhadap manajemen laba, (3) Beban pajak tangguhan berpengaruh terhadap manajemen laba, (4) Perencanaan pajak, aset pajak tangguhan dan beban pajak tangguhan secara bersama-sama berpengaruh terhadap manajemen laba.

Kata kunci: Manajemen Laba, Perencanaan Pajak, Aset Pajak Tangguhan dan Beban Pajak Tangguhan

ABSTRACT

The Influence of Tax Planning, Deferred Tax Assets And Deferred Tax Expense on Earnings Management in Manufacturing Companies of Consumer Goods Sector Industry Listed on Indonesian Stock Exchange from 2014-2016

Tax planning, the deferred tax asset and the deferred tax expense is an approach that can be used to detect the presence of earnings management practices. This study aims to tax planning, deferred tax assets and deferred tax expense on earnings management in the manufacturing industry sector of consumer goods industry listed on Indonesian Stock Exchange from 2014-2016. The population in this research is all manufacturing companies of consumer goods industry sector listed on Indonesian Stock Exchange from 2014-2016 number of 37 companies. Sample research method used is purposive sampling and selected 10 companies. Data is processed through multiple linear regression test method using SPSS software. Based on statistical test results, concluded that (1) Tax planning does not affect earnings management, (2) Deferred tax assets does not effect earnings management, , (3) deferred tax expense does affect earnings management (4) Tax planning, deferred tax assets and Deferred tax expense does effect on earnings management.

Keywords: Earnings Management, Tax Planning, Deferred Tax Assets, Deferred Tax Expense