

Analisis pengaruh manajemen laba dan manajemen pajak terhadap book-tax differences pada perusahaan manufaktur di Indonesia =
Analysis on the effects of earnings management and tax management to book-tax differences in manufacturing companies in Indonesia

Bahrainah, author

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Abstrak

Penelitian ini bertujuan untuk mengetahui apakah manajemen laba dan manajemen pajak berpengaruh terhadap book-tax differences. Penelitian dilakukan dengan menggunakan data cross-section 99 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011 yang kemudian diregresikan dengan metode regresi linier. Manajemen laba diproksikan dengan discretionary accruals dan income smoothing sedangkan manajemen pajak diproksikan dengan applicable tax rate dan jumlah tarif pajak yang digunakan dalam konsolidasi.

Hasil penelitian menunjukkan bahwa discretionary accruals, applicable tax rate, dan jumlah tarif pajak yang digunakan dalam konsolidasi memiliki pengaruh positif dan signifikan terhadap book-tax differences. Secara simultan, discretionary accruals, income smoothing, applicable tax rate, dan jumlah tarif pajak berpengaruh signifikan terhadap book-tax differences dengan koefisien regresi 29,52%.

.....This study aims to examine whether earnings management and tax management affect book-tax differences. The study uses cross-section data of 99 manufacturing companies listed in Indonesia Stock Exchange in 2011 and mns the data with linear regression method. Discretionary accruals and income smoothing are used as proxies for earnings management, and applicable tax rate and the number of tax rates used in consolidation are used as proxies for tax management.

The finding reveals that discretionary accruals, applicable tax rate, and the number of tax rates used in consolidation are positively significant affect book-tax differences. Simultantly, discretionary accruals, income smoothing, applicable tax rate, and the number of tax rates used in consolidation, are positively significant ajfeet book-tax difJerenees with eoeJJicient of regression of 29, 52%.