

Deteksi manajemen laba melalui beban pajak tangguhan

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20409458&lokasi=lokal>

Abstrak

This research assess the usefullnes of deffered taz expense in detecting earning management. Deffered tax expense is used to detect earning management because the tax law in general allows less direction in accounting choice. The result of this research show that total accrual being incrementally more useful than deffered tax expense in detecting earning management to avoid an earning decline but to avoid loss, deffered tax expense is more accurate than the accrual measures.