

**ABSTRACT**  
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**THE EFFECT OF CURRENT TAX EXPENSE, DEFERRED TAX  
EXPENSE AND COMPANY SIZE TOWARDS EARNINGS  
MANAGEMENT ON AGRICULTURE COMPANIES  
REGISTERED IN INDONESIA STOCK EXCHANGE**

(xv+ 66 pages, 2 figures, 12 tables)

This research aims to analyze the effect of Current Tax Expense, Deferred Tax Expense, and Company Size towards Earnings Management. This research is descriptive research with quantitative approach. The sampling method used in this research is purposive sampling with the number of companies is 8 companies. Data obtained from financial reports on agricultural companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The tests carried out in this research were descriptive statistical tests, classical assumptions, multiple regression analysis, T test, F simultaneous test and the coefficient of determination. The results showed that the Current Tax Expense has no significant effect towards earnings management with a significant value of  $0.06 < 0.05$ , while Deferred Tax Expense and Company Size has a significant effect towards earnings management with a significant value of  $0.05 = 0.05$  and  $0.00 > 0.05$ . And current tax expense, deferred tax expense, and firm size have a simultaneous significant effect towards earnings management with a significant value of  $0.00 > 0.05$ .

Kata kunci: Current Tax Expense, Deferred Tax Expense, Company Size, Earnings Management

Reference: 15 (2014-2019)

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### **THE EFFECT OF CURRENT TAX EXPENSE, DEFERRED TAX EXPENSE AND COMPANY SIZE TOWARDS EARNINGS MANAGEMENT ON AGRICULTURE COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE**

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*Penelitian ini bertujuan untuk menganalisis pengaruh beban pajak kini, beban pajak tangguhan, dan ukuran perusahaan terhadap manajemen laba. Penelitian ini adalah penelitian deskriptif dan pendekatan kuantitatif. Metode penentuan sampel yang digunakan dalam penelitian ini adalah purposive sampling dengan jumlah perusahaan sebesar 8 perusahaan. Data yang diperoleh dari laporan keuangan pada perusahaan pertanian yang terdaftar di BEI periode 2015-2019. Pengujian yang dilakukan dalam penelitian ini adalah uji statistic deskriptif, asumsi klasik, analisis regresi berganda, uji T, uji simultan F dan koefisien determinasi. Hasil penelitian menunjukkan bahwa beban pajak kini tidak berpengaruh signifikan terhadap manajemen laba dengan nilai signifikan  $0.06 < 0.05$  sedangkan beban pajak tangguhan dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba dengan nilai signifikan  $0.05 = 0.05$  dan  $0.00 > 0.05$ . Dan beban pajak kini, beban pajak tangguhan, dan ukuran perusahaan berpengaruh simultan terhadap manajemen laba dengan nilai signifikan  $0.00 > 0.05$ .*

Kata kunci: Current Tax Expense, Deferred Tax Expense, Company Size, Earnings Management

Referensi: 15 (2014-2019)