

ABSTRACT

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THE EFFECT OF TAX PLANNING AND DEFERRED TAX EXPENSES TOWARD EARNING MANAGEMENT AT PROPERTY, REAL ESTATE COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvi + 57 pages; 14 figures; 15 tables; 5 appendixes)

Property, real estate and building construction sector have become an aim for government to attract investors to invest in this sector in Indonesia. The prospect of Indonesia's property business has a bright future through the inclusion of various partnerships between global investors and local developers. Therefore, company managers motivate to conduct earning management in order to show the good performance of the company. This research aims to determine the effect of tax planning and deferred tax expense on earning management in the company property and real estate sector listed on the Indonesia Stock Exchange in period 2015-2019. This research design conduct quantitative method with associative causal type of research. The population in this research were 36 companies. The sample is conduct purposive sampling and the companies that fulfill the sample criteria were 8 companies selected. The secondary data collected is analysis using multiple linear regression with SPSS program 26.0. Based on the results of statistical tests, it can be concluded that (1) Tax planning has a positive but not significant effect to earning management, (2) Deferred tax expenses has a negative but not significant effect to earning management, (3) Tax planning and deferred tax expenses simultaneously do not has significant effect toward earning management.

Keywords: Tax Planning, Deferred Tax Expenses, Earning Management

References: 35 (2012-2020)

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Sektor properti, real estate dan konstruksi bangunan menjadi incaran pemerintah untuk menarik investor menanamkan modalnya di sektor ini di Indonesia. Prospek bisnis properti Indonesia memiliki masa depan yang cerah melalui masuknya berbagai kemitraan antara investor global atau investor lokal. Oleh karena itu, manajer perusahaan termotivasi untuk melakukan manajemen laba agar dapat menunjukkan kinerja perusahaan yang baik. Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan pajak dan beban pajak tangguhan terhadap manajemen laba pada perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Jenis penelitian ini menggunakan metode kuantitatif dengan penelitian asosiatif kausal. Populasi dalam penelitian ini sebanyak 36 perusahaan. Sampel yang digunakan adalah purposive sampling dan perusahaan yang memenuhi kriteria sampel sebanyak 8 perusahaan terpilih. Data sekunder yang dikumpulkan digunakan untuk menganalisis dengan metode regresi linier berganda dengan program SPSS 26.0. Berdasarkan hasil pengujian statistik dapat disimpulkan bahwa (1) perencanaan pajak berpengaruh positif tetapi tidak signifikan terhadap manajemen laba, (2) beban pajak tangguhan berpengaruh negatif dan tidak signifikan terhadap manajemen laba, (3) Perencanaan pajak dan beban pajak tangguhan secara simultan tidak berpengaruh signifikan terhadap manajemen laba.

Kata Kunci: *Perencanaan Pajak, Beban Pajak Tangguhan, Manajemen Laba*

Referensi: 35 (2012-2020)