

ABSTRACT

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THE EFFECT OF DEFERRED TAX EXPENSE, PROFITABILITY AND TAX PLANNING TOWARD EARNINGS MANAGEMENT IN FOOD AND BEVERAGE COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xiv+68 pages; 5 figures; 15 tables; 9 appendixes)

The purpose of this research is to find out the effect of deferred tax expense, profitability and tax planning toward earnings management. Deferred tax expense is measured by dividing the deferred tax expense with the total assets in previous period. The profitability is measured by using ROA (Return on Assets) formula. Tax planning is using the Tax Retention formula which is dividing the current net income with earnings before tax. For the dependent variable, earnings management is measured by using the market value of equity.

This research is taking the secondary data from Food and Beverage Companies listed on Indonesia Stock Exchange 2015-2019. The research is examined by using quantitative method and the data is processed by SPSS. Total 12 samples are acquired by purposive sampling method and analyzed with multiple linear regression method. Based on the result, it shows that there is no effect of deferred tax expense, profitability and tax planning toward earnings management.

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

References: 28 (2011-2020)

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh beban pajak tangguhan, profitabilitas dan perencanaan pajak terhadap manajemen laba. Beban pajak tangguhan diukur dengan membagi beban pajak tangguhan dengan total aset pada periode sebelumnya. Profitabilitas diukur dengan menggunakan rumus ROA (Return on Assets). Perencanaan perpajakan menggunakan rumus Tax Retention yaitu membagi laba bersih saat ini dengan laba sebelum pajak (Earning Before Interest and Tax). Untuk variabel dependen, manajemen laba diukur dengan menggunakan market value of equity.

Penelitian ini mengambil data sekunder dari Perusahaan Makanan dan Minuman yang terdaftar di Indonesia Stock Exchange 2015-2019. Penelitian ini diteliti dengan menggunakan metode kuantitatif dan datanya diolah dengan SPSS. Jumlah 12 sampel diperoleh dengan metode purposive sampling dan dianalisis dengan metode regresi linier berganda. Berdasarkan hasil penelitian menunjukkan bahwa tidak terdapat pengaruh beban pajak tangguhan, profitabilitas dan perencanaan pajak terhadap manajemen laba.

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

Referensi: 28 (2011-2020)