

ABSTRACT

Adi Saputra, 160221100078. *The Influence of cash effectivity tax rate, long term effectivity tax rate, tax saving, book tax gap, temporary differences, and permanent differences on earnings management in properties and real estate companies that are listed on the Indonesian Stock Exchange (BEI) in 2014-2018. Under the guidance of Anita Carolina, S.E., M.BusAdv., Ak., QIA., CA., CFA.*

This study aims to analysis and examine the effect between cash effectivity tax rate (CETR), long term ETR, tax saving, book tax gap (BTG), temporary differences, and permanent differences on earnings management. The method used in this study is quantitative. The population in this study was properties and real estate companies that are listed on the Indonesian Stock Exchange in 2014-2018. The sampling technique used purposive sampling and analysis techniques used multiple linear regression which was processed using SPSS 21 software with a significance level of 5%. The sample that used was 14 companies that have been selected following the required indicators. The results and conclusion examine multiple linear regression from this study indicate that the implementation variables of CETR disclosure influence on earnings management. And also long term ETR, tax saving, BTG, temporary differences, dan permanent differences do not effect earnings management.

Keywords: CETR, long term ETR, tax saving, BTG, temporary differences, permanent differences, manajemen laba.

ABSTRAK

Adi Saputra, 160221100078, Pengaruh *cash effectivity tax rate*, *long term effectivity tax rate*, *tax saving*, *book tax gap*, *temporary differences*, dan *permanent differences* terhadap manajemen laba pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2018. Dibawah bimbingan Anita Carolina, S.E., M.BusAdv., Ak., QIA., CA.

Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh antara pengaruh *cash effectivity tax rate* (CETR), *long term ETR*, *tax saving*, *book tax gap* (BTG), *temporary differences*, dan *permanent differences* terhadap manajemen laba. Metode penelitian yang digunakan adalah kuantitatif. Populasi dari penelitian ini adalah perusahaan property dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Teknik pengambilan sampel menggunakan *purposive sampling* dan teknik analisis data yang digunakan yaitu regresi linear berganda yang diolah menggunakan software SPSS 21. Sampel yang digunakan sebanyak 14 perusahaan yang diseleksi sesuai dengan indikator yang dibutuhkan. Hasil dan kesimpulan dalam penelitian ini menunjukkan jika variabel CETR berpengaruh terhadap manajemen laba, serta variabel lain yaitu *long term ETR*, *tax saving*, BTG, *temporary differences*, dan *permanent differences* tidak berpengaruh terhadap manajemen laba.

Kata kunci : CETR, *long term ETR*, *tax saving*, BTG, *temporary differences*, *permanent differences*, manajemen laba.