

ABSTRAK

Febri Budi Utomo, Pengaruh Aset Pajak Tangguhan, Beban Pajak Tangguhan dan Beban Pajak Kini Terhadap Manajemen Laba Pada Perusahaan Sub Sektor *Property* dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2018. Dibawah Bimbingan Fariyana Kusumawati, S.E., M.Si.

Tujuan dari penelitian ini untuk mengetahui pengaruh variabel Aset Pajak Tangguhan, Beban Pajak Tangguhan dan Beban Pajak Kini secara parsial terhadap Manajemen Laba pada perusahaan Sub Sektor *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder yang diperoleh dari Bursa Efek Indonesia (BEI). Metode pengambilan sampel yang digunakan adalah *sampling purposive* dan metode pengujian dengan model regresi linear berganda. Hasil uji regresi linear berganda diketahui bahwa Aset Pajak Tangguhan dan Beban Pajak Kini berpengaruh terhadap Manajemen Laba. Sedangkan Beban Pajak Tangguhan tidak berpengaruh terhadap Manajemen Laba.

Kata Kunci : Aset Pajak Tangguhan, Beban Pajak Tangguhan, Beban Pajak Kini, Manajemen Laba

ABSTRACT

Febri Budi Utomo, The Influence of Deferred Tax Assets, Deferred Tax Expenses, Current Tax Expenses on The Earnings Management at Sub Sector Company of Property and Real Estate Listed in Indonesia Stock Exchange for 2013-2018 period. Under the guidance of Fariyana Kusumawati, S.E., M.Si.

The purpose of this research is to determine The Influence of The Influence of Deferred Tax Assets, Deferred Tax Expenses, Current Tax Expenses partially on Earnings Management of Sub Sector Company of Property and Real Estate Listed on Indonesia Stock Exchange. The research uses a quantitative by using secondary data obtained from Indonesia Stock Exchange (IDX). This research uses a quantitative approach using secondary data obtained from the Indonesia Stock Exchange (IDX). The sampling method used was purposive sampling and testing methods with multiple linear regression models. The results of multiple linear regression tests show that Deferred Tax Assets and Current Tax Expenses affect Earnings Management. Whereas Deferred Tax Expenses have no effect on Earnings Management.

Keywords: Deferred Tax Assets, Deferred Tax Expenses, Current Tax Expenses, Earnings Management