

ABSTRAK

Penelitian ini bertujuan untuk mengetahui sejauh mana pengaruh aset pajak tangguhan, beban pajak tangguhan, perencanaan pajak terhadap manajemen laba dengan kualitas audit sebagai variabel moderasi. Dengan menggunakan data sekunder yang diperoleh melalui laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Analisis dalam penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik (uji normalitas, uji multikolinearitas, uji autokolerasi, dan uji heteroskedastisitas), analisis regresi linear berganda, uji analisis moderated regression (MRA), uji statistik t, uji statistik F, dan uji koefisien determinasi (R^2), adapun keseluruhan data diolah menggunakan SPSS statistic 27.

Hasil penelitian ini menyimpulkan bahwa: Aset pajak tangguhan berpengaruh terhadap manajemen laba. Beban pajak tangguhan berpengaruh terhadap manajemen laba. Perencanaan pajak tangguhan berpengaruh terhadap manajemen laba. Kualitas audit tidak mampu memoderasi pengaruh aset pajak tangguhan terhadap manajemen laba. Kualitas audit tidak mampu memoderasi pengaruh beban pajak tangguhan terhadap manajemen laba. Kualitas audit tidak mampu memoderasi pengaruh perencanaan pajak terhadap manajemen laba.

Kata Kunci: manajemen laba, aset pajak tangguhan, beban pajak tangguhan, perencanaan pajak, kualitas audit

ABSTRACT

This study aims to determine the extent of the influence of deferred tax assets, deferred tax burden, tax planning on earnings management with audit quality as a moderating variable. By using secondary data obtained through financial reports on manufacturing companies listed on the Indonesia Stock Exchange. The analysis in this study uses descriptive statistical tests, classical assumption tests (normality tests, multicollinearity tests, autocorrelation tests, and heteroscedasticity tests), multiple linear regression analysis, moderated regression analysis (MRA) tests, t-statistic tests, F-statistic tests, and coefficient of determination tests (R²), while all data is processed using SPSS statistic 27.

The results of this study conclude that: Deferred tax assets have an effect on earnings management. Deferred tax expenses have an effect on earnings management. Deferred tax planning has an effect on earnings management. Audit quality is unable to moderate the effect of deferred tax assets on earnings management. Audit quality is unable to moderate the effect of deferred tax expenses on earnings management. Audit quality is unable to moderate the effect of tax planning on earnings management.

Keywords: earnings management, deferred tax assets, deferred tax expense, tax planning, audit quality