

ABSTRACT

The population in this study was 214 companies and the research sample was 38 companies during the 2018-2022 period. The data collection method used is purposive sampling. The data used is quantitative data sourced from secondary data. The analysis methods used are descriptive analysis methods, classical assumption testing, multiple linear regression testing, hypothesis testing, and moderated regression analysis (MRA) using SPSS version 23.

Based on the results of research that has been conducted, deferred tax expense affects profit management, deferred tax assets ,and tax planning do not affect profit management. Profitability is unable to moderate the relationship between deferred tax expense, deferred tax assets, and tax planning to profit management.

Keywords: Deferred Tax Expense, Deferred Tax Assets. Tax Planning, Earning Management, Profitability.

ABSTRAK

Populasi pada penelitian ini sebanyak 214 perusahaan dan sampel penelitian sebanyak 38 perusahaan selama periode 2018-2022. Metode pengumpulan data yang digunakan adalah *purposive sampling*. Data yang digunakan yaitu data kuantitatif yang bersumber dari data sekunder. Metode analisis yang digunakan adalah metode analisis deskriptif, pengujian asumsi klasik, pengujian regresi linier berganda, pengujian hipotesis, dan *moderated regression analysis* (MRA) dengan menggunakan SPSS versi 23.

Berdasarkan hasil penelitian yang telah dilakukan beban pajak tangguhan berpengaruh terhadap manajemen laba, aset pajak tangguhan dan perencanaan pajak tidak berpengaruh terhadap manajemen laba. Profitabilitas tidak mampu memoderasi hubungan antara beban pajak tangguhan, aset pajak tangguhan, dan perencanaan pajak terhadap manajemen laba.

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