

ABSTRAK

Penelitian ini bertujuan untuk menguji bagaimana pengaruh manajemen laba terhadap agresivitas pajak. Manajemen laba diukur dengan *discretionary accruals* (DA) dan agresivitas pajak diukur dengan *cash effective tax rate* (CETR).

Populasi dalam penelitian ini adalah 145 perusahaan manufaktur yang terdaftar di BEI periode 2012-2016. Pemilihan sampel menggunakan teknik *purposive sampling* yang menghasilkan sampel sebanyak 54 perusahaan dengan unit analisis akhir sebanyak 231 perusahaan. Hipotesis penelitian dianalisis menggunakan metode analisis statistik deskriptif dan regresi linear berganda.

Hasil penelitian menunjukkan bahwa secara manajemen laba berpengaruh positif dan signifikan terhadap agresivitas pajak.

Kata kunci : agresivitas pajak, manajemen laba

ABSTRACT

This study aims to examine the impact of earnings management on tax aggressiveness. Earnings management was measured by discretionary accruals (DA) and tax aggressiveness was measured by cash effective tax rate (CETR).

The population of this study are 145 manufacturing companies listed on the IDX during 2012-2016. There are 54 companies are selected as the sample of the study by using purposive sampling technique with a final analysis unit of 231 companies. Hypotheses in this study are tested by descriptive statistic and multiple regression analysis method.

The results of the study presents that partially earnings management had a significant positive effect on tax aggressiveness.

Key words : tax aggressiveness, earnings management