

DAFTAR ISI

HALAMAN JUDUL

HALAMAN PENGESAHAN

HALAMAN PERSETUJUAN

PERNYATAAN KEASLIAN SKRIPSI

MOTTO DAN PERSEMBAHAN.....Error! Bookmark not defined.

ABSTRAKSIError! Bookmark not defined.

INTISARIError! Bookmark not defined.

KATA PENGANTAR.....Error! Bookmark not defined.

DAFTAR ISI..... xi

DAFTAR TABEL xiv

DAFTAR GAMBAR..... xv

BAB I PENDAHULUAN.....Error! Bookmark not defined.

1.1 Latar Belakang.....Error! Bookmark not defined.

1.2 Rumusan MasalahError! Bookmark not defined.

1.3 Tujuan Penelitian.....Error! Bookmark not defined.

1.4 Manfaat PenulisanError! Bookmark not defined.

BAB II KAJIAN PUSTAKA.....Error! Bookmark not defined.

2.1 Landasan Teori dan Pengembangan HipotesisError! Bookmark not defined.

2.1.1 Teori Keagenan (*Agency theory*)Error! Bookmark not defined.

2.1.2 Teori Akuntansi Positif (*Positive Accounting Theory*).....Error! Bookmark not defined.

2.1.3 Manajemen Laba.....Error! Bookmark not defined.

2.1.4 AkruaIError! Bookmark not defined.

2.1.5 Pajak.....Error! Bookmark not defined.

2.1.6 Insentif PajakError! Bookmark not defined.

2.1.7 Insentif Nonpajak.....Error! Bookmark not defined.

2.1.7.1 *Earning Pressure*Error! Bookmark not defined.

2.1.7.2 Ukuran PerusahaanError! Bookmark not defined.

2.1.7.3	Tingkat Hutang Perusahaan	Error! Bookmark not defined.
2.1.7.4	Jumlah Saham yang disetor ke BEI	Error! Bookmark not defined.
2.2	Penelitian Terdahulu	Error! Bookmark not defined.
2.2.1	Kerangka Pemikiran.....	Error! Bookmark not defined.
2.3	Pengembangan Hipotesis.....	Error! Bookmark not defined.
2.3.1	Perencanaan Pajak Terhadap Manajemen Laba...	Error! Bookmark not defined.
2.3.2	<i>Earning Pressure</i> Terhadap Manajemen Laba	Error! Bookmark not defined.
2.3.3	Ukuran Perusahaan Terhadap Manajemen Laba..	Error! Bookmark not defined.
2.3.4	Tingkat Hutang Terhadap Manajemen Laba.....	Error! Bookmark not defined.
2.3.5	Jumlah Saham Disetor Terhadap Manajemen Laba	Error! Bookmark not defined.
BAB III METODE PENELITIAN		Error! Bookmark not defined.
3.1	Variabel dan Definisi Operasional Variabel.....	Error! Bookmark not defined.
3.1.1	Variabel Dependen.....	Error! Bookmark not defined.
3.1.2.	Variabel Independen	Error! Bookmark not defined.
3.2	Cara Pengukuran Variabel.....	Error! Bookmark not defined.
3.2.1	<i>Discretionary Accrual</i>	Error! Bookmark not defined.
3.2.2	Perencanaan Pajak (<i>TaxPlan</i>)	Error! Bookmark not defined.
3.2.3	<i>Earnings Pressure</i>	Error! Bookmark not defined.
3.2.4	Ukuran Perusahaan (SIZE)	Error! Bookmark not defined.
3.2.5	Tingkat Hutang Perusahaan (<i>DEBT</i>).....	Error! Bookmark not defined.
3.2.6	Jumlah saham yang disetor di BEI.....	Error! Bookmark not defined.
3.3	Populasi dan Sampel.....	Error! Bookmark not defined.
3.4	Teknik Pengumpulan Data	Error! Bookmark not defined.
3.5	Metode Analisis Data	Error! Bookmark not defined.
3.5.1	Uji Asumsi Klasik.....	Error! Bookmark not defined.
3.5.2	Uji Normalitas.....	Error! Bookmark not defined.
3.5.3	Uji Heteroskedastisitas.....	Error! Bookmark not defined.
3.5.4	Uji Multikolinesitas.....	Error! Bookmark not defined.
3.5.5	Uji Autokorelasi.....	Error! Bookmark not defined.
3.5.6	Uji Regresi linier berganda	Error! Bookmark not defined.
3.5.7	Uji Hipotesis	Error! Bookmark not defined.

BAB IV HASIL PENELITIAN DAN PEMBAHASAN.....	Error! Bookmark not defined.
4.1 Hasil Penelitian dan Deskripsi Sampel	Error! Bookmark not defined.
4.2 Hasil Analisis	Error! Bookmark not defined.
4.2.1 Statistik Deskriptif	Error! Bookmark not defined.
4.2.2 Uji Penyimpangan Asumsi Klasik	Error! Bookmark not defined.
4.2.3 Uji Normalitas.....	Error! Bookmark not defined.
4.2.4 Uji Multikolinearitas	Error! Bookmark not defined.
4.2.5 Uji Heteroskedastisitas	Error! Bookmark not defined.
4.2.6 Uji Autokorelasi.....	Error! Bookmark not defined.
4.2.7 Uji F	Error! Bookmark not defined.
4.2.8 Koefisien Determinasi.....	Error! Bookmark not defined.
4.2.9 Uji hipotesis (Uji Statistik t)	Error! Bookmark not defined.
4.3 Pembahasan.....	Error! Bookmark not defined.
4.3.1 Pengaruh Perencanaan Pajak Terhadap Manajemen Laba.....	Error! Bookmark not defined.
4.3.2 Pengaruh <i>Earning Pressure</i> Terhadap Manajemen Laba.....	Error! Bookmark not defined.
4.3.3 Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba.....	Error! Bookmark not defined.
4.3.4 Pengaruh Tingkat Hutang Terhadap Manajemen Laba.....	Error! Bookmark not defined.
4.3.5 Pengaruh Persentase Jumlah Saham di Setor Terhadap Manajemen Laba.....	Error! Bookmark not defined.
BAB V PENUTUP.....	Error! Bookmark not defined.
a. Kesimpulan	Error! Bookmark not defined.
5.2 Keterbatasan.....	Error! Bookmark not defined.
5.3 Saran	Error! Bookmark not defined.
5.4 Implikasi Penelitian Selanjutnya.....	Error! Bookmark not defined.
DAFTAR PUSTAKA.....	Error! Bookmark not defined.

DAFTAR TABEL

Tabel 2.1 Perbedaan UU Tarif PPh Badan	Error! Bookmark not defined.
Tabel 2.2 Penelitian Terdahulu	Error! Bookmark not defined.
Tabel 3.1 Definisi Operasional Variabel.....	Error! Bookmark not defined.
Tabel 4.1 Penentuan Jumlah Sampel	Error! Bookmark not defined.
Tabel 4.2 Deskriptif Statistik	Error! Bookmark not defined.
Tabel 4.3 One-Sample Kolmogorof-Smirnov Test.....	Error! Bookmark not defined.
Tabel 4.4 Multikolinearitas	Error! Bookmark not defined.
Tabel 4.5 Hasil Perhitungan Uji Glejser	Error! Bookmark not defined.
Tabel 4.6 Hasil Perhitungan Uji Autokorelasi	Error! Bookmark not defined.
Tabel 4.7 Uji F	Error! Bookmark not defined.
Tabel 4.8 Koefisien Determinasi.....	Error! Bookmark not defined.
Tabel 4.9 Hasil Regresi Regresi.....	Error! Bookmark not defined.

DAFTAR GAMBAR

Gambar 2.1 Kerangka Pemikiran.....**Error! Bookmark not defined.**

Gambar 4.1 Grafik Scatterplot.....**Error! Bookmark not defined.**

DAFTAR LAMPIRAN

Lampiran 1. Daftar Perusahaan Sampel.....	69
Lampiran 2. Komponen Perhitungan Manajemen Laba	70
Lampiran 3. Data Perencanaan Pajak, Earning Pressure, Ukuran Perusahaan, Tingkat Hutang, Dan Jumlah Saham Di Setor Di Bei	79
Lampiran 4. Output SPSS	81