

## ABSTRAK

Penyusunan laporan keuangan oleh manajemen bertujuan untuk menyampaikan informasi mengenai kondisi keuangan dan ekonomi perusahaan pada periode tertentu yang sering digunakan sebagai dasar pengambilan keputusan bisnis. parameter yang digunakan untuk mengukur kinerja perusahaan adalah informasi mengenai laba perusahaan yang seringkali menjadi target manipulasi. Judul penelitian ini adalah ***Pengaruh Deferred Tax Expense, Deferred Tax Assets, Accrual Dan Current Tax Expense Terhadap Earning Management.***

Jenis penelitian kuantitatif dari data sekunder berupa laporan keuangan perusahaan yang terdaftar di BEI tahun 2012-2015 dengan menggunakan metode *purposive sampling*. Lima belas sampel dilakukan pengujian Statistik Deskriptif, Asumsi Klasik (uji normalitas, Multikolinearitas, Heteroskedastisitas dan Autokorelasi) dan Regresi Linier Berganda (uji  $R^2$ , uji t dan uji F).

Hasil pengujian Asumsi Klasik menunjukkan bahwa data normal, terbebas dari Multikolinearitas, Heteroskedastisitas dan Autokorelasi. Variabel EM dijelaskan oleh DTE, DTA, Acc dan CTE sebesar 31,1%. Secara parsial DTE (0,1% < 5%), DTA (3,1% < 5%), dan CTE (0,7% < 5%) berpengaruh terhadap EM sedangkan Acc (48,3% > 5%) tidak berpengaruh terhadap EM. Secara simpultan DTE, DTA, Acc, dan CTE berpengaruh terhadap EM.

Kata Kunci: *Earning management, Deferred Tax Expense, Deferred Tax Assets, Accrual Dan Current Tax Expense*

## ABSTRACT

The preparation of financial statements by management intended to convey information about the company's financial and economic conditions in certain periods that are often used as a basis for making business decisions. The parameters used to measure the performance of companies is information on profits that are often targeted for manipulation. The title of this research is the Effect of Deferred Tax Expense, Deferred Tax Assets, Accrual And Current Tax Expense Of Earning Management.

Quantitative research of secondary data from the financial statements of companies listed on the Stock Exchange in 2012-2015 by using purposive sampling method. Fifteen samples testing Descriptive Statistics, Classical Assumptions (test for normality, Multicollinearity, Heteroskedasticity and autocorrelation) and Multiple Linear Regression ( $R^2$  test, t test and F).

Classical assumption test results indicate that the data is normal, free from Multicollinearity, Heteroskedasticity and autocorrelation. EM variables described by DTE, DTA, Acc and CTE 31.1%. Partially DTE (0,1%<5%), DTA (3,1%<5%), and CTE (0,7%<5%) affect the EM while the Acc (48,3%>5%) does not affect the EM. In simultaneous DTE, DTA, Acc, and CTE effect on EM.

Keywords: *Earnings management, Deferred Tax Expense, Deferred Tax Assets, Accrual And Current Tax Expense*