

# Pengelolaan akrual diskresioner perusahaan sebagai respon atas pengurangan tarif pajak penghasilan badan di Indonesia = Managing discretionary accruals of profit firms and loss firms in response to reduction in corporate income tax rate in Indonesia

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## Abstrak

[Studi ini meneliti apakah perusahaan akan mengelola penghasilan mereka sebagai respon atas perubahan tarif pajak penghasilan badan di Indonesia. Sampel dari penelitian ini meliputi 172 perusahaan yang telah terdaftar dan menerbitkan laporan keuangan mereka di Bursa Efek Indonesia (BEI) selama tahun 2007-2010. Studi ini meneliti perbedaan reaksi antara perusahaan yang memperoleh laba dan perusahaan yang mengalami kerugian dalam menanggapi penurunan tarif pajak penghasilan badan. Studi ini juga meneliti apakah terdapat perbedaan manajemen laba melalui kegiatan perencanaan pajak di antara perusahaan yang memperoleh laba dan perusahaan yang mengalami kerugian. Hasil penelitian menunjukkan bahwa perusahaan yang memperoleh laba lebih besar kemungkinannya untuk memiliki akrual diskresioner negatif pada tahun sebelum terjadinya penurunan tarif pajak penghasilan badan. Selain itu, penelitian ini juga menemukan bahwa manajemen laba yang berhubungan dengan perencanaan pajak antara perusahaan yang memperoleh laba dan perusahaan yang mengalami kerugian juga berbeda; This study investigates whether firms will manage their earnings in response to corporate income tax rate changes in Indonesia. The sample of this study includes 172 firms that have listed and published their financial statements in Indonesia Stock Exchange (IDX) for the years 2007- 2010. I examine the difference in reactions between profit firms and loss firms due to reduction in corporate income tax rate. I also examine whether earnings management through tax planning activities is different between profit and loss firms. The results suggest that profit firms are more likely to have negative discretionary accruals than loss firms in the year preceding tax rate reduction. In addition, the tax-related earnings management between profit firms and loss firms is also different., This study investigates whether firms will manage their earnings in response to corporate income tax rate changes in Indonesia. The sample of this study includes 172 firms that have listed and published their financial statements in Indonesia Stock Exchange (IDX) for the years 2007- 2010. I examine the difference in reactions between profit firms and loss firms due to reduction in corporate income tax rate. I also examine whether earnings management through tax planning activities is different between profit and loss firms. The results suggest that profit firms are more likely to have negative discretionary accruals than loss firms in the year preceding tax rate reduction. In addition, the tax-related earnings management between profit firms and loss firms is also different.]