

Analisis pengaruh temporary book-tax differences terhadap future earnings changes dengan manajemen laba sebagai variabel pemoderasi = Analysis on the influence of temporary book tax differences toward future earnings changes with earning management as moderating variable

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20445251&lokasi=lokal>

Abstrak

Penelitian ini menganalisis pengaruh temporary book tax differences terhadap future earning changes yang terdiri dari future changes in pre-tax earnings dan future changes in tax expense dengan manajemen laba sebagai variabel pemoderasi. Penelitian ini menguji 686 observasi untuk sub sampel pengujian jangka pendek dan 430 observasi untuk sub sampel pengujian jangka panjang dengan menggunakan regresi data panel. Berdasarkan pengujian disimpulkan bahwa temporary book tax differences berpengaruh negatif terhadap future earnings changes jangka pendek. Berdasarkan pengujian diketahui juga bahwa manajemen laba tidak terbukti memoderasi pengaruh temporary book-tax differences terhadap future earnings changes.This study analyzes the influence of temporary book tax differences toward future earnings which consists of future changes in pre tax earnings and future changes in tax expense with earnings management changes as moderating variables. This study examined 686 observations for the sub sample testing of short term and 430 observations for sub sample testing of long term using panel data regression. Based on testing concluded that there is negative influence of temporary tax book differences toward future earnings changes in short term but earnings management doesn't affect on the influence of book tax differences toward future earnings.