

Analisis Hubungan Accrual dan Real Earning Management Dengan Abnormal Book Tax Difference pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2011-2021 = Analysis of The Relationship Between Accrual and Real Earning Management With Abnormal Book Tax Difference In Manufacturing Companies Listed on The Indonesia Stock Exchange (IDX) 2011-2021

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Abstrak

Penelitian ini bertujuan menganalisis hubungan agresivitas pelaporan keuangan atau earning management dengan agresivitas pajak atau penghindaran pajak. Penelitian ini mengulang penelitian yang dilakukan oleh Frank et al. (2009) dengan beberapa modifikasi atau mengganti accrual earning management (AEM) dengan real earning management (REM) Cohen & Zarowin (2010) melalui aktivitas abnormal cash flow from operation, overproduction, dan discretionary expense, mengganti ukuran AEM dengan model Kothari et al (2005), dan mengganti ukuran penghindaran pajak dengan abnormal book-tax differences (ABTD) Tang & Firth (2011). Sampel dalam penelitian terdiri dari 671 perusahaan-tahun dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2011-2021. Hasil dari penelitian menunjukkan terdapat hubungan positif dan resiprokal antara manajemen laba akrual dengan penghindaran pajak. Selain itu, real earning management melalui overproduction juga berhubungan positif dan resiprokal terhadap penghindaran pajak. Sementara itu, real earning management melalui abnormal cash flow from operation tidak berhubungan terhadap penghindaran pajak. Di lain sisi, real earning management melalui discretionary expense berhubungan negatif terhadap penghindaran pajak. Adapun accrual earning management lebih dapat menjelaskan ABTD dibandingkan real earning management dan ABTD lebih dapat menjelaskan real earning management dibandingkan dengan BTM.

.....This study aims to analyze the relationship between the aggressiveness of financial reporting or earning management with tax aggressiveness or tax avoidance. This study repeats the research conducted by Frank et al. (2009) with some modifications or replacing accrual earning management (AEM) with real earning management (REM) Cohen & Zarowin (2010) through abnormal cash flow activities from operations, overproduction, and discretionary expenses, replacing the size of AEM with the Kothari et al model (2005), and replacing the measure of tax avoidance with abnormal book-tax differences (ABTD) Tang & Firth (2011). The sample in the study consisted of 671 company-years from manufacturing companies listed on the Indonesia Stock Exchange in the 2011-2021 period. The results of the study show that there is a positive and reciprocal relationship between accrual earnings management and tax avoidance. In addition, real earnings management through overproduction is also positively and reciprocally related to tax avoidance. Meanwhile, real earnings management through abnormal cash flow from operations is not related to tax avoidance. On the other hand, real earnings management through discretionary expense has a negative relationship with tax avoidance. Meanwhile, accrual earning management is more able to explain ABTD than real earning management and ABTD is more able to explain real earning management than BTM.