

## ABSTRAK

Penelitian ini bertujuan menganalisis apakah perubahan *net deferred tax liabilities* (NDDL), komponen perubahan NDDL, dan tata kelola perusahaan berpengaruh terhadap manajemen laba perusahaan manufaktur yang terdaftar di BEI selama periode 2012-2014. Penelitian ini menggunakan pendekatan kuantitatif. Teknik analisis yang digunakan adalah *Structural Equation Model* (SEM) dengan model analisis *Partial Least Square* (PLS). Data dalam penelitian ini merupakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Komponen perubahan NDDL diukur melalui tiga indikator yakni penilaian aset lancar lainnya, depresiasi, dan kerugian fiskal. Tata kelola perusahaan juga diukur melalui tiga indikator, yakni komite audit, dewan direksi, dan kepemilikan keluarga. Hasil penelitian membuktikan bahwa perubahan *net deferred tax liabilities* dan komponen perubahan NDDL memiliki pengaruh positif signifikan terhadap manajemen laba sedangkan tata kelola perusahaan berpengaruh negatif namun tidak terbukti signifikan terhadap manajemen laba.

Kata Kunci: Manajemen Laba, *Net Deferred Tax Liabilities*, Tata Kelola Perusahaan

## ABSTRACT

This research was aimed to analyze if the alteration of net deferred tax liabilities (NDTL), the alteration components of NDTL, and corporate governance affect earning management of manufacturing company listed in Stock Exchange of Indonesia (*Bursa Efek Indonesia*) during the period of 2012-2014. This research utilized quantitative approach. Data analysis technique used is Structural Equation Model (SEM) with Partial Least Square (PLS) analysis model. The data used in this research are secondary data in the form of financial reports and annual reports of manufacturing company registered in Stock Exchange of Indonesia. Alteration components of NDTL were measured using three indicators; they are other current asset valuation, depreciation, and fiscal compensation. Corporate governance was also measured using three indicators; they are audit committee, board of director, and family ownership. The results of this research prove that the alteration of net deferred tax liabilities and the alteration components of NDTL provide significant positive effects towards earning management, while corporate governance has negative impact but does not provide any significant effect towards earning management.

Keywords: Earning Management, Net Deferred Tax Liabilities, Corporate Governance