

ABSTRAK

Book-tax differences merupakan salah satu unsur dalam laporan keuangan yang dapat memberikan informasi terkait dengan kinerja manajemen. Penelitian ini bertujuan untuk menganalisis *book-tax differences* pada perusahaan perbankan yang melakukan *earnings management* serta menguji pengaruh *earnings management* terhadap nilai perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada periode 2010-2013. *Book-tax differences* dibagi menjadi tiga kategori: *large positive book-tax differences*, *large negative book-tax differences*, dan *small book-tax differences*. Penelitian dilakukan menggunakan pendekatan kuantitatif. Metode analisis statistik yang digunakan adalah *Independent Samples T-Test* dan regresi linier data panel menggunakan program Eviews 6.0. Sampel yang digunakan adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2010 – 2013 sebanyak 80 perusahaan.

Hasil penelitian menunjukkan bahwa perusahaan dengan *large positive book-tax differences* tidak mempunyai *earnings management* yang lebih tinggi dibanding perusahaan dengan *small book-tax differences*, perusahaan dengan *large negative book-tax differences* tidak mempunyai *earnings management* yang lebih tinggi dibanding perusahaan dengan *small book-tax differences*, dan *earnings management* berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Book-Tax Differences, Earnings Management, Nilai Perusahaan, Ukuran Perusahaan.*

ABSTRACT

Book-tax differences is one of the elements in a financial report that give information concerned with the management performance. This research aimed to analyze book-tax differences in banking companies that doing earnings management. Book-tax differences is divided into three categories: large positive book-tax differences, large negative book-tax differences, and small book-tax differences. This research used quantitative approach. Statistic analyze methods that used in this research were Independent Samples T-Test and data panel linear regression using Eviews 6.0 program. The samples used listed banking companies in Indonesia Stock Exchange during 2010-2013 as many as 80 companies.

The results showed that companies with large positive book-tax differences did not have higher earnings management than the companies with small book-tax differences, companies with large negative book-tax differences did not have higher earnings management than the companies with small book-tax differences, and earnings management influenced firm value.

Key Words: Book-Tax Differences, Earnings Management, Firm Value, Firm Size