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Fakultas Ekonomi

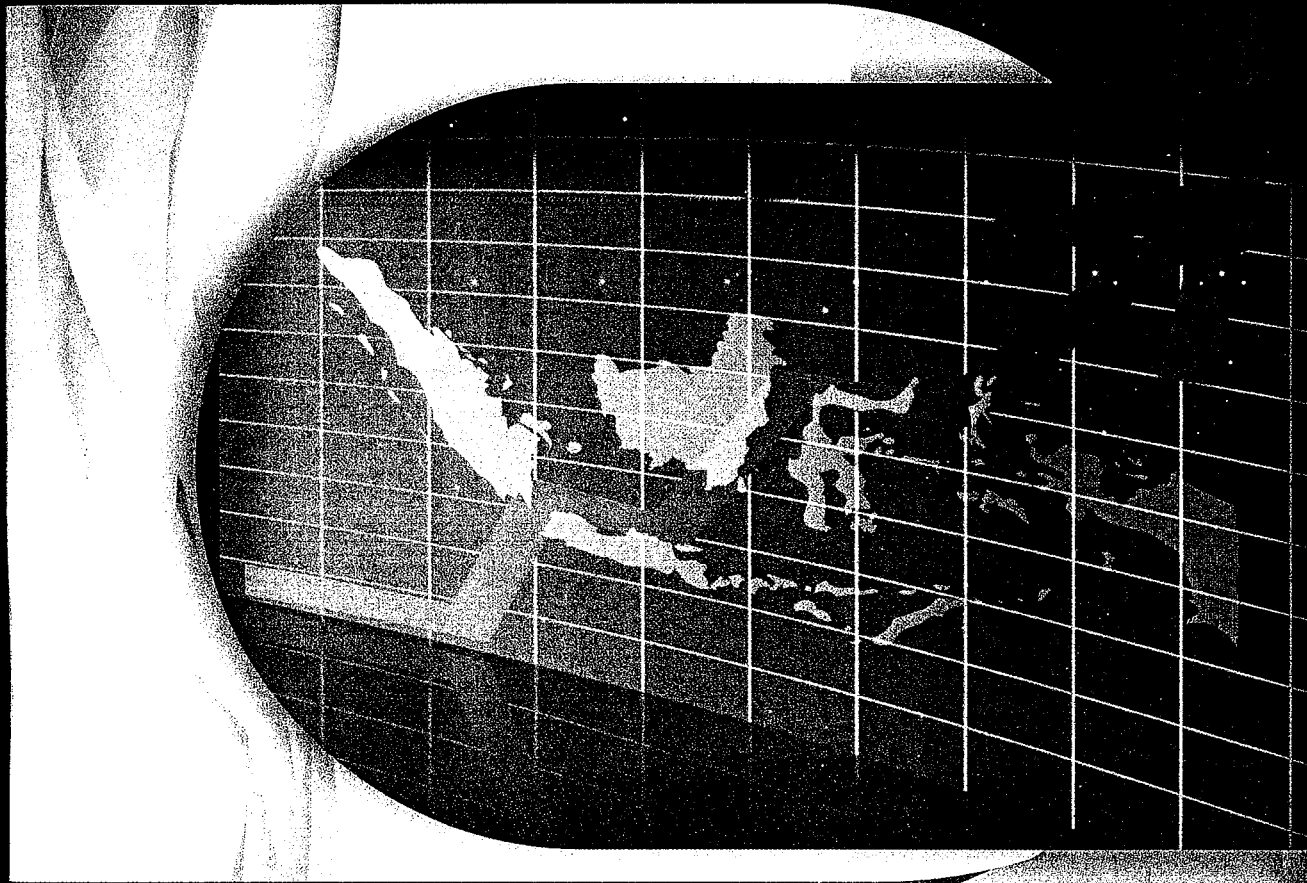


BANK INDONESIA



Seminar Nasional & Call For Papers

“Menilai Kinerja Bisnis & Ekonomi Indonesia :
Problematika, Perspektif, dan Prospek”



Fakultas Ekonomi
Universitas Atma Jaya Yogyakarta
& ISEI Cabang Yogyakarta

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**PENGARUH BEBAN PAJAK TANGGUHAN DAN
PERENCANAAN PAJAK TERHADAP
MANAJEMEN LABA**

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Abstract

Management of companies is interested in managing the earnings to show its earning quality to stakeholders. Research on earning management mostly focuses on discretionary accruals, but it is realized that mistakes occur due to inappropriate discretionary accruals classifications. It seems that significant changes on tax rate will motivate management to make tax planning which effects on earnings. Indonesian government reformed income tax in year 2008 (from three-layer tax rates into single rate) significantly to institutional taxpayers (such as companies) and this change provides a good opportunity to manage earnings or to make a better tax planning. Earnings management is accomplished through managerial discretion over accounting choices and operating cash flows. How corporate tax reform will affect a firm's reported earnings in the year of its enactment, and how the firm may choose to react to the tax reform, depend in part on the sign and magnitude of its net deferred tax position.

The aim of the study is to provide evidence on how tax rate reform used corporate to affect earning management. The motivation for using deferred tax expense to detect earnings management as there is typically more discretion under generally accepted accounting principles than under tax rules. One might expect firms to include the reporting of income

when there is a pre-announced increasing in the corporate tax rate. It is assumed that managers exploit such discretion to manage income backwards primarily in ways that do not affect taxable income. Thus, we expect that decisions to manage earnings backwards will generate book-tax differences that increase deferred tax expense. Previous studies indicate that deferred tax position affects positively on earning management. On the other hand, tax planning and earnings quality jointly affect the information content of book and taxable income.

Sample of 96 manufactured public companies during year 2008-2009 was selected and their financial statement becomes main data source. Two independent variables (deferred tax expense and tax planning) were used to detect earning management before and after period of tax changes. Multiple regression model was adopted to analysis the effects of the variables and the impact of corporate behavior on earning management.

The results show that deferred tax expense 2008 significantly positive affects on earning management, but it is not proved in deferred tax expense 2009. This result supports the view that firms attempt to shift income in the period of low rate when there are pre-announced increase changes corporate tax rates. On the other hand, tax planning is also used to respond increased tax rate to manage earning. Thus, the results support the hypotheses developed.

Keywords : *Earning management, deferred tax expense, tax planning, tax rate changes, single tax rate.*

**EKSPLORASI MOTIF PENGELOLA ENTITAS
TANPA AKUNTABILITAS PUBLIK DAN BPR
DALAM PREFERENSI PENERAPAN SAK ETAP
DI YOGYAKARTA**

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Abstract

This research aims at finding out (1) if entity without public accountability and BPR in Yogyakarta have decided to adopt SAK ETAP; and (2) what are the factors which lead entity without public accountability and BPR to adopt SAK ETAP.

This research employed in depth interview technique as an explanatory technique to collect information through interview to arrive at deep comprehension. The respondents chosen in this research come from 11 small medium enterprises and 5 BPRs.

The result shows that all of the BPR respondents have adopted SAK ETAP as regulated by Bank Indonesia in Surat Edaran BI No.11/37/DKBU on Penetapan Penggunaan Standar Akuntansi Keuangan bagi Bank Perkreditan Rakyat. But, other respondents do not apply SAK ETAP with the following arguments: (a) they know about SAK ETAP but they have employed SAK Umum for a long time so they are reluctant to adopt the new one; (b) they do not know about SAK ETAP so they still employ SAK Umum; (c) they do not know about SAK ETAP and SAK Umum so they work with simple report; (d) they do not know about SAK ETAP and SAK Umum and so far they use software AB Pro. Based on the in depth interview with 16 respondent enterprises, it can be concluded that in 2011 small medium enterprises in Yogyakarta did not adopt SAK ETAP but the BPR did. The reasons of not adopting SAK ETAP divide into two: their lack of knowledge on SAK ETAP and their dependence on the SAK Umum.

Keywords: *Entitas tanpa akuntabilitas publik (ETAP), SAK Umum, SAK*