

## ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui apakah *Large Positif Book Tax Differences* (LPBTD) dan *Large Negative Book Tax Differences* (LNBTD) berpengaruh terhadap manajemen laba. Metode yang digunakan adalah metode kuantitatif dengan pendekatan penelitian eksplanatori. Sumber data yang digunakan adalah data sekunder. Sampel yang diambil adalah perusahaan transportasi dan logistik yang terdaftar di Bursa Efek Indonesia tahun 2018-2021 sebanyak 12 perusahaan dengan total 48 observasi dengan menggunakan analisis estimasi data panel yang diolah menggunakan software *evIEWS* 12. Hasil penelitian menunjukkan *Large Positive Book Tax Differences* (LPBTD) dan *Large Negative Book Tax Differences* (LNBTD) berpengaruh positif terhadap manajemen laba.

Kata Kunci : Manajemen Laba, *Book Tax Differences*, *Beban Pajak Tangguhan*, *Asset pajak tangguhan*

## ***ABSTRAC***

*The purpose of this research is to find out whether the Big Difference in Positive Book Tax (LPBTD) and the Big Negative Book Tax Difference (LNBTD) have an effect on earnings management. The method used is a quantitative method with an explanatory research approach. Source of data used is secondary data. The samples taken were transportation and logistics companies listed on the Indonesia Stock Exchange in 2018-2021 as many as 12 companies with a total of 48 observations using panel data estimation analysis which were processed using eviews 12 software. The results showed the difference between positive book tax (LPBTD) and large Negative Book Tax Difference (LNBTD) has a positive effect on earnings management.*

*Keywords: Earnings Management, Book Tax Differences, retained tax expense, retained tax benefits.*