

ABSTRACT

The Influence of Deferred Tax Expense and Deferred Tax Assets on Earnings Management in Manufacturing Companies of Consumer Goods Sector Industry Listed on Indonesian Stock Exchange from 2014-2016

This study aims to deferred tax expense and deferred tax assets on earnings management in the manufacturing industry sector of consumer goods industry listed on Indonesian Stock Exchange from 2014-2016.

The population in this research is all manufacturing companies of consumer goods industry sector listed on Indonesian Stock Exchange from 2014-2016 number of 37 companies. Sample research method used is purposive sampling and elected 10 companies.

Data is processed through multiple linear regression test method using SPSS software. Based on statistical test results, concluded that (1) deferred tax expense does not affect earnings management, (2) Deferred tax assets does not effect earnings management, (3) Deferred tax expense and deferred tax assets does not effect on earnings management, and (4) Deferred tax expense and deferred tax assets effect on earnings management of 4,7% the rest of 95.3% influenced by other factors.

Keywords: Earnings Management, Deferred Tax Expense, Deferred Tax Assets