

**THE EFFECT OF TAX PLANNING AND DEFERRED TAX
EXPENSE TOWARDS EARNING MANAGEMENT
(EMPIRICAL STUDY IN INDONESIA)**



SKRIPSI

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan Sarjana
Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan Akuntansi
Politeknik Negeri Sriwijaya

Oleh:

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061840511915

POLITEKNIK NEGERI SRIWIJAYA

PALEMBANG

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KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI



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ABSTRACT

The purpose of this paper is to prove whether Tax Planning affects Earning Management and to prove whether Deferred Tax Expense affects Earning Management in Manufacture Companies in Indonesia. The authors use a descriptive statistics, classic assumption test, multiple linear regression analysis, using as a sample of manufacture companies (consumer goods sector) listed on Bursa Efek Indonesia (IDX) from 2019 - 2021. The results shows that tax planning has no effect on earning management, while deferred tax expense has affect on earning management. This research is limited to manufacture companies in the consumer goods sector, so it is not possible to generalize the results of the search to other companies, and the the observation period in this study was relatively small, only three periods 2019 – 2021. This paper shows that tax planning and deferred tax expense have an influence on earnings management practices in a company which is an effort to maximize profits, but some researchers prove that there are variables that do not affect earnings management. How shareholders view a company's earnings management practices; Research on this topic often gives a lot of results sometimes that are not the same at all.

Keywords: Tax Planning, Deferred Tax Expense, Earning Management

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(Dhea Sofa Yulia Syaputri)

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