

ABSTRACT

The purpose of this study is to examine the influence of deferred tax expense and current tax expense to profit management. The variables tested in this study are deferred tax expense and current tax expense. The samples in this study are 39 samples banking sector companies listed on the Indonesia Stock Exchange (BEI) in 2012-2016. While the method of determining the sample using purposive sampling. The variables were then tested using multiple linear regression with a significance level of 5%. The result showed that deferred tax expense had a negative effect on profit management, while current tax expense had a positive effect on profit management.

Keywords : Profit Management, Deferred Tax Expense, Current Tax Expense.