

## **ABSTRACT**

*The research was purposed to find out the influence of tax planning and deferred tax expense to the earnings management by manufacturing company on Indonesian Stock Exchange. The population of this research is manufacturing companies consecutive listed on research period on Indonesian Stock Exchange. By using purposive sampling, sample were taken from the study is including 56 companies with research periodic for 3 years (2014-2016). The results showed that tax planning has a positive effect on earnings management and deferred tax expense negatively affect earnings management.*

**Keywords:** *tax planning, deferred tax expense, earnings management.*