

ABSTRACT

This study aims to determine the effect of current tax expense, deferred tax expense, deferred tax assets and deferred tax liabilities to earnings management. The sample in this study is a manufacturing companies listed on Indonesia Stock Exchange for the period of 2013 to 2015. There are 21 company sample which are analyzed using logistic regression. The results showed that the current tax expense has a positive significant effect on earnings management. While deferred tax expense, deferred tax assets and deferred tax liabilities have no effect on earnings management.

Keywords: Earnings Management, Current Tax Expense, Deferred Tax Expense, Deferred Tax Assets and Deferred Tax Liabilities.