

ABSTRACT

The purpose of this research is to see the difference of earnings management level before and during tax amnesty program. The time of this study starts from 2014 or 2 years before the tax amnesty lasts until 2016 or when the tax amnesty program is new and on going. The testing for earnings management rate using discretionary accruals ratio. The population in this study are all companies go public listed in Indonesia Stock Exchange (IDX) in 2014 to 2016. The sample in this study amounted to 50 companies per year with a total of 150 samples obtained by using purposive sampling method. Data analysis in this research using non parametric paired test that is wilcoxon test. The results of this study indicate that there is no difference in the level of earnings management before and during the tax amnesty program.

Keywords: *Tax amnesty, earnings management.*