

## ABSTRACT

This study aimed to determine whether the earning management during the implementation of the new tax tariff company according to UU No.36 Tahun 2008 that effective on 2009. where management will delay recognition income 2008 which will then recognized in 2009. The population in this research is all the manufacturing companies are listed in Bursa Efek Indonesia at 2008 – 2009. The sampling technique was purposive sampling, with sample criteria is manufacturing companies listed in BEI on 2008 – 2009, company that publishes 2008 - 2009 financial report, company had profit of 2008 – 2009, and company that publishes all information required in its annual report (based on data to detect earning management). So acquired samples a total of 73 companies. The variables in this study consisted of the dependent and independent variables. Variable dependent is Discretionary Accrual and variable independent is fixed assets, income, and receivable. The technique of data analysis using multiple regression analysis to know the *non-discretionary accrual* and using paired sample T-Test as a test. The results of tests indicating that responds to changes in the earning management tax tariff by delaying recognition profit on 2008 and admit on 2009.

Keyword: Discretionary accrual, earning management, decline tax tariff company which apply on 2009