



**DEPARTMENT OF ACCOUNTING
ECONOMICS FACULTY
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THESIS

**THE INFLUENCES OF TAX PLANNING AND
DEFERRED TAX EXPENSE TOWARD EARNINGS MANAGEMENT
(An Empirical Study to The Stated Owned Enterprises that listed in
Indonesian Stock Exchange Period 2017-2019)**

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ABSTRACT

This study aims to analyze the influences of tax planning and defrred tax expense toward the earnings management. This study adopts the quantitative research approach and event study as the research methodology. This research is conducted on State-Owned Enterpriseslisted in Indonesia Stock Exchange for February 2020. The time range analyzed in this study is 3 years from 2017 until 2019. The research sample is obtained by purposive sampling method that required the company to meets all the sample criteria. The result shows as partially that tax planning has signifikan influence toward earnings management. The deferred tax expense has no significant influence toward earning management. Finally the tax planning and the deferred tax expense simultaneously has significant influence toward earnings management.

Key words: *tax planning, deferred tax expense, earning management, stated-owned enterprises.*