

**INFLUENCE OF CURRENT TAXES, DEFERRED TAXES,
DEFERRED TAX ASSETS AND TAX PLANNING ON EARNINGS
MANAGEMENT**

**(Empirical Study on the Consumer Non-Cyclicals Sector Listed on the
Indonesia Stock Exchange in 2021-2023)**

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ABSTRACT

This study aims to empirically prove the effect of current tax expense, deferred tax expense, deferred tax assets and tax planning on earnings management in consumer non cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The data source used in this study is secondary data in the form of the company's annual financial statements. The research method used is quantitative method. The population in this study is the Consumer Non Cyclicals Sector which is listed on the Indonesia Stock Exchange (IDX) in 2021 2023. The sampling technique used was purposive sampling method consisting of 46 companies with research conducted for three years in 2021-2023 so that 138 samples were obtained. The results of research and hypothesis testing show that current tax expenses, deferred tax assets, have a significant effect on earnings management and deferred tax expenses, tax planning has no effect on earnings management.

Keywords : Current Tax Expense, Deferred Tax Expense, Deferred Tax Assets, Tax Planning, Earnings Management