

**THE AFFECTING FACTORS ON EARNINGS MANAGEMENT  
(A Case Study of Manufacturing Companies Listed on the Indonesia Stock  
Exchange for the 2017-2019 Period)**

**ABSTRACT**

**By:**

**Tia Putri Kartika**

**1612120144**

The purpose of the study was to find empirically the effect of tax management, deferred tax expense, and tax avoidance on the earnings management in manufacturing companies listed on the Indonesia Stock Exchange. Earnings management in this study was measured by a modified Jones Model. The data used was secondary data with a sample of 62 manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The data collection method used purposive sampling and the data were processed using the SPSS version 20.0 program. The results of this study found that tax management had a significant effect on earnings management, while the deferred tax expense and tax avoidance had no significant effect on the earnings management.

**Keywords: Earnings Management, Tax Management, Deferred Tax Expense,  
Tax Avoidance**

