

**THE EFFECT OF TAX PLANNING AND DEBT TAX TAXES ON PROFIT
MANAGEMENT
(Study of Cigarette Subsector Manufacturing Companies Listed on the Indonesia
Stock Exchange period 2010-2018)**

ABSTRACT

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This study aims to determine the effect of tax planning affect earnings management in cigarette subsector manufacturing companies listed on the Indonesia Stock Exchange in the period 2010-2018 and to determine the effect of deferred tax expenses affect the earnings management of cigarette manufacturing companies listed on the Indonesia Stock Exchange in the 2010 period -2018. Research using quantitative descriptive research is research using data in the form of numbers which are then developed by finding factual information and making evaluations. So it can be concluded that quantitative research emphasizes on theory testing through the measurement of numerical variables and conducting data analysis with statistical procedures, with the aim of testing the hypotheses that have been set, population and sample of 4 cigarette manufacturing companies during 2010-2018, data analysis using the method Multiple Linear Regression statistics and testing of hypotheses and coefficients is terminated. Based on the results of the study indicate that tax planning has a significant effect on earnings management in cigarette manufacturing sub-sector companies listed on the Indonesia Stock Exchange in the period 2010-2018 and Deferred Tax Burden significantly on earnings management in cigarette sub-sector manufacturing companies listed on the Indonesia Stock Exchange in the period 2010-2018.

Keywords: tax planning, deferred tax expense and earnings management