ABSTRACT

DEWYTA DABUKKE, "Influence Of Leverage And Deferred Tax On Earning Management In Food And Beverages Company Listed In Indonesia Stock Exchange", Under Guidance Of : Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si.

The financial statements are expected to reflect the real condition of the company. However, the company wishes to obtain a positive value of the market, which in turn determines the amount of funds available, may encourage managers to prepare financial statements of interest by conducting earnings management. This study aims to analyze the effect of leverage and tax deferred to earnings management detected in food and beverages companies listed on Indonesia Stock Exchange.

The method used in this study is descriptive and quantitative approaches verifikatif. The population in this study were food and beverages company listed on Indonesia Stock Exchange. While the sample is taken as the object of research is PT. Indofood, PT. Majora, PT. Siantar Top, PT. Siered Produce, PT. Davomas, PT. Fastfood and PT. Ultrajaya using purposive sampling techniques for sampling. The analysis used was multiple regression analysis.

The result shows leverage variable had no significant effect of earnings management, whereas a significant effect deferred tax on earnings management. Leverage the development and management of deferred tax on earnings on food and beverage companies listed on Indonesia Stock Exchange seen to fluctuate.

Keywords: Leverage, Deferred Tax and Earnings Management.