ABSTRACT

This study aimed to analyze the influence of Tax Planning and Measures Against Corporate Profit Management (Study on Manufacturing Company Subsector Textile and Garment Listed in Indonesia Stock Exchange Period 2011-2014).

Researchers conducted a study on the manufacturing sub-sectors of the textile and garment listed in Indonesia Stock Exchange 2011-2014 period. The objective of this study was to determine the size of the company's tax planning and the management of the earnings in the manufacturing sub-sectors of the textile and garment listed in Indonesia Stock Exchange 2011-2014 period. The sampling technique used in this research is non probability sampling with purposive sampling method. Data obtained from the publication of Indonesia Stock Exchange (IDX). Where the population of 18 companies, while the sample as many as nine companies manufacturing textile and garment sub-sector listed in Indonesia Stock Exchange 2011-2014 period.

The research approach used in this research is descriptive analysis and associative. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation analysis ETA, the coefficient of determination (Cox & Snell R Square) and hypothesis testing using Wald Test and assisted with data processing Software V SPSS 20.0 for Windows.

Statistical test results showed that partial tax planning significant effect on earnings management. Company size significantly influence earnings management. Simultaneously, the results showed that the size of the company's tax planning and simultaneously significant effect on earnings management.

Keywords: Tax Planning, Company Size, Earnings Management.