

ABSTRACT

the research is entitled “the influence of deferred tax expenses againts profit management”. The company is always looking for loopholes to discourage tax profits to be paid to be small and increase profits in order to attract investor. This can be used as information in the financial statements look good.

This study aims to analyze the influence of deferred tax expenses againts profit management (Study on Manufacturing Companies Sub Sector Automotive registered in Indonesia stock exchange period 2012-2016). The data used in this study is devired from the audit financial statements at 7 companies listed in Stock Exchange period 2012-2016.

The research method used in this research is descriptive research method with quantitative approach. The sampling technique used is nonprobability sampling, *the sample is taken by purposive sampling technique*. data analysis technique used in this research is classical assumption test, simple linear regression analysis and hypothesis test and multiple linear.

Keywords: Deferred Tax Expense, Profit Management