

ABSTRACT

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THE IMPACT OF INCOME TAX AND ASSET ON EARNING MANAGEMENT AT BASIC INDUSTRY AND CHEMICALS COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE

(xiv + 84 pages; 5 figures; 12 tables; 7 appendixes)

The objectives of this study are to know whether income tax has impact on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange, to know whether asset has impact on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange and to know whether income tax and asset have impact on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange.

This research uses an associative research. Associative research is research that aims is conducted to know the impact of income tax and asset to earning management. The population in this study is all basic industry and chemicals companies listed on the Indonesia Stock Exchange for the period 2012-2016 which is 65 companies and sample in this research is 19 data with 95 data samples for period in 2012-2016 with using by purposive sampling.

Based on research result, conclusion of this research is that income tax variable has significant impact partially on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange. Asset variable has significant impact partially on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange. Income tax and asset variable have significant impact partially on earning management in basic industry and chemicals companies registered in Indonesia Stock Exchange.

Keywords: Income Tax, Asset, Earning Management

References: 29