

## ABSTRACT

ABSTRACT AMEYLINA FAJRILYANI. The Effect of Tax Planning, Profitability and Firm Size on Profit Management of Farming Subsectors of Plantation Subsectors Listed In Indonesia Stock Exchange Year 2013 - 2016 (guided by the mother of Retno Suliati Akt, MM). This study aims to determine what factors affect the Profit Management in Agricultural Enterprise of Perforated Subsectors listed in Indonesia Stock Exchange Year 2013 - 2016. Factors allegedly influencing are, Tax Planning, Profitability and Company Size. Management Actions Earnings are now often used as a practice that companies use to give effect that the company both in the eyes of investors and minimize taxable profits. In the world of management accounting Legal profit is made if still in recognition. In fact, the company faces a conflicting impulse at the time of earnings management. On the one hand, company management wants to display good financial performance by maximizing earnings reported to shareholders and other external users. However, on the other hand the company management also wants to minimize reported taxable income for tax purposes. For that with the existence of this research is expected investor can use with maximum knowledge in decision making invest.

The population of this research is 40 Agricultural Enterprise of Perforated Subsector Listed in Indonesia Stock Exchange Year 2013 - 2016. Sampling technique used is purposive sampling technique. Sample in this research based on sample selection criteria hence got 38 Agricultural Enterprise of Subsector of Plantation Listed In Indonesia Stock Exchange Year 2013 - 2016. Data analysis technique used is descriptive statistic and secondary data type which sourced from financial report and Annual report.

The results of this study show, Tax Planning, Profitability and Size of the company affect simultaneously to Profit Management, while Tax Planning and Company Size has no effect on Profit Management, and Profitability have a positive effect on Earnings Management,

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