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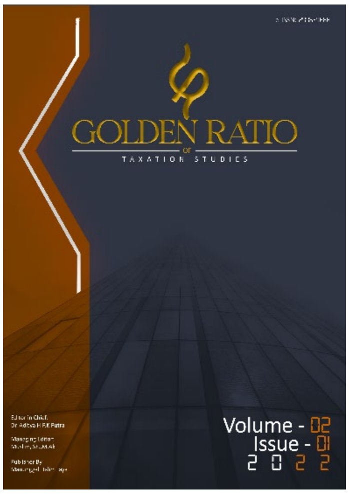

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TAXATION STUDIES | RESEARCH ARTICLE

Effect of Deferred Tax Expense and Discretionary Accrual on Earnings Management

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Abstract: This study aims to examine and analyze the effect of Deferred Tax Expense and Discretionary Accrual on Earnings Management in Food and Beverage Sub-Sector Companies listed on the Indonesia Stock Exchange (IDX). The data in this study were obtained from the website.idx.id and the Capital Market Information Corner of the Indonesian Muslim University as many as 26 companies. The sample was selected using the purposive sampling method with the criteria. Namely, companies listed on the Indonesia Stock Exchange, publishing financial statements for the year ended December 31 during 2013-2017, did not experience suspension during the observation period, reported financial statements in Rupiah (IDR)), and suffered no losses in the study period. Furthermore, the data were analyzed using descriptive statistics, and the hypothesis was tested multivariate using logistic regression. The results showed that deferred tax expense had no significant effect on earnings management and discretionary accruals had no significant effect on earnings management.

Keywords: Deferred Tax Expense, Discretionary Accrual, Earnings Management

1. INTRODUCTION

Companies must through various obstacles and processes as well Lots sacrifice source Power to reach maximum performance. For that report finance is the proper means for evaluating performance management in the use of source existing power. PSAK No. 01 (Revised 2009) paragraph 7, mentions that report finance is something presentation structured from position finance and performance finance something entity. Report finance aims to show position finance, performance finance as well as cash inflows and cash outflows used by interested parties for taking related decisions with the economy. One that becomes _ part of the report financial as well as performance most frequently company used as base taking decision is profit.

In analyzing report finance Good internal and external parties external, profit is often used as a base in making decisions like gift compensation and distribution of bonuses to managers, size performance or performance management, and foundation determination magnitude imposition tax (Hardawati, 2015). Because that in matter for steal the attention of investors, creditors, makers policy nor government, profit is very thing important for the company.

High-profit is an objective of management. No can be denied that party management company will try the maximum Possible to give a signal positive to the market regarding medium company management. Based on the matter, no one can be denied that the manager will be pushed to raise reported profit to the holder's shares and users' external other. This is also related to bonuses that will be obtained by the party's management company, because the more tall profit earned something company so the more the higher the bonus will be accepted by the management company as a manager in a manner direct. Vice versa, increasingly low profit earned something company so the bonus that will be obtained is also low party management. Importance information profit this will become not quite

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enough answer for party management that will be measured performance through achievement profit earned company.

Profit is one tool measuring for knowing performance something a company. Importance of information profit besides for measure performance management, information-related profit is also a very helpful owner in estimating strength profit (earnings power) for estimating risks investment and credit. For that, profit must serve the circumstances and economy actual company. However in fact, often management manipulates report finance with a raised amount of profit for interest alone. Management actions manipulate the raised amount of profit this can raise existing practice management earnings (earnings management).

Until the moment these management profits have not yet been defined in a manner accurate and applicable in a manner general. Even though thereby Dechow & Skinner (2000) and Anasta, (2015) mention two already defined definitions that can accept in a manner broad, namely: according to Schiper (1989), management profit is something intentional intervention done with Meaning certain to the reporting process finance external For obtain some profit personal; and according to Healy and Wahlen (1999), management profit happens when the managers use deep judgment reporting finance and drafting transaction For change report misleading finance to holder share on base performance economy organization or For influence results by contracts that depend on the numbers reported accounting.

There are three motivations for management profit. The first motivation is to avoid the decline in income. Decline income this relates to care profit. Motivation next is for avoiding loss. Loss in the company can hinder the development company. Besides that losses too push descent price share as well as loss of investor and creditor confidence. The final motivation is to avoid failure in fulfilling forecast profit (Philip, et al, 2002).

There is the practice of management profit in the company raises a question about how the governance role of the company (corporate governance) in the role of supervises management in the management company. According to Darwis, (2003), corporate governance is a series of patterns of behavior measured by a company through performance, growth, structure financing, and treatment towards the holder's shares and stakeholders. This possibly just happen Because No exists transparency between the owner and management that is there is something it doesn't know owner but is known as party management.

Sulistyanto (2014) and Sumbari, et al, (2017) state that practice management profit is a moderate problem faced by practitioners and academics in accounting and finance for several decades later. The reasons are, first, management profit has become a culture practiced corporate culture all companies in the world. Because activity this is No only in countries with system business yet stated, but also carried out by companies in countries with systems the business has listed, like like the United States. Second, cause and effect activity manipulation managerial This No only destroys order economy, but also order ethics and morals. because it, not amazing if the market questions ethics, morals, and responsibility answer perpetrator businesses should be can create life clean and healthy business even in some countries, the market is also doubtful that the integrity and credibility of accountants should be at the forefront in detect management profit and maker the policy should prepare adequate regulation for create life clean and healthy business.

One causative factor happening to management profit is tax. Management profit is an opportunity for management to manipulate the magnitude burden tax deferred to use raise and lower level the profit with objective certain. Tax expense deferred resulted in a level profit earned decrease thereby owning more opportunities big for get more profit big in the future come and reduce the magnitude of taxes that will be paid.

A company Must Corporate Tax each year own obligation to pay Tax Income to Government on Income hit Tax. Between Mandatory Corporate and Government Taxes have differences in matter payment tax. For Must Corporate Tax, paying tax means will reduce the ability economical must Tax. Besides that, there are also different guidelines used between companies as most taxes and the government. In 1999 the Association of Indonesian Accountants (IAI) published Statement Standard Accountancy Finance (PSAK) No. 46 which regulates accountancy tax applicable income must for reporting financial start or after January 1, 2001. Before PSAK No. 46 was enacted, practice reporting related finances _ with tax income based on PSAK No. 16 paragraph 77. PSAK No. 46 was published for repair quality reporting related finances with accountancy tax income. In the PSAK there is several paragraph statement that can give freedom management in determining choice policy accountancy in determining magnitude backup expenses/income tax deferred on the existing difference between standard accountancy with leveling taxation (Suranggane, 2007).

Reporting finance companies in Indonesia are guided by the Statement Standard Accountancy Finance (PSAK), meanwhile, in matters, taxation is guided by the regulations applicable to taxation. As an example of the difference in time and method. For example for cost depreciation according to rule accounting, the company can count cost depreciation with various methods like the straight-line method, balance decrease and amount number year, and so on. However according to the rule tax, for assets still No buildings, companies only can use straight line and balance method decrease just with rates that have customized type group assets, of course with the matter this can cause exists difference cost depreciation that will certainly also cause different numbers in profit accounting and profit tax (Angraeni, 2014).

Besides tax, management profit usually toying numbers accruals in report finance. This is caused because accruals are an easy component for played with by desire management and accruals No need cash physique in do recording in activity economy, so effort for toying number accruals become easy. However, according to Yulianti, (2005) use of discretionary accruals can cause happening errors in predicting management profit. Error this caused exists error in the classification of total accruals into the forms of discretionary accruals and non-discretionary accruals. To overcome the weakness mentioned, Philip, et al, (2002) prove that burden tax deferred generally in a manner gradually more beneficial compared use of the third size-based accruals related with detect management profit to avoid decline profit and avoid loss. Philip, et al, (2002) also found that burden tax deferred is Far bigger accurate than size accruals in avoiding something loss.

Phenomenon practice management earnings that occur in the referenced field from the media www.tribunnews.com, 31 December 2010 by the Capital Market and Financial Institution Supervisory Agency (Bapepam -LK) which recorded throughout 2010 has finish review and examination techniques to indication trading No reasonable on a number case. Among them, six mercy case guess violation articles 91 and 92 concerning Trading Pseudo and Market Manipulation, as well as two cases of guess, Use Inside Information. Based on the phenomenon, can conclude that practice management profit is often carried out by parties management company, fine for make report finance seen better nor for increase the bonus you get management as a management company.

Topic study this has Lots studied by researchers. Among them, is research by Sibarani, et al., (2015) which states that burden tax deferred influential but No significant to action management earnings made by the firm and discretionary accruals effect significantly to management profit as well as own positive relationship with management profit. Different results were demonstrated in the research conducted by Subagyo, et al, (2011) who have three different results ie in 2007 the load tax deferred own influence negatively and significantly on management earnings, but discretionary accruals are not own influence management profit. In 2008 discretionary accruals had an effect positive and significant to management profit, however, burden tax deferred had No own influence on management profit. Furthermore, in 2009 the load tax deferred and discretionary accruals have not influenced management profit.

There is inconsistency in the results of research and phenomena that occur in the field is interesting thing for researched back. Because that is, research this aim for study and analyze the effect of Tax Burden Deferred and Discretionary Accrual against Management Profit.

2. Literature Review

Agency Theory is defined by Jensen & Meckling (1976) and Lukman, (2013) as a connection agency which is A contract between management (agent) with investors (principal). The view of agency theory is there is a separation between the principal and agent who can cause emergence potency

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possible conflict and influence quality reported earnings. Next, Einsenhard in Lukman, (2013) state that There are two possible problems that happen in connection agency, that is problems that arise at the time desire or objective of principal and agent opposite as well as problem distribution risks that arise when the principal and agent have different attitude in face risk. Besides that, Einsenhard return to the state that there is an assumption about characteristic human, that attach importance to self-own (self-interest), have the Power to think limited about the perception future (bounded rationality), and always avoid risk (risk averse). It can cause generated information to always question reliability and the information conveyed usually No under condition actual company or more known as information that is not symmetrical or asymmetry information. So that can give chance to management for do practice management profit. No symmetrical information between management with the owner can give chance to management in Act for obtaining profit personally. In reporting finance, management does management profit (earnings management) for the misleading owner (holder stock) regarding the performance company. The more height asymmetry information between the manager (agent) with the owner (principal) who encourages party management in do action management profits to be triggered the more height cost agency (agency cost) and show exists connection positive between asymmetry information with management profit (Ujiyantho & Pramuka, 2007; Lukman, (2013).

At a minimum, the information is obtained party outside about company because they protect themselves with give low prices for the company. Companies can increase mark-company, with reducing information asymmetry. One method To reduce asymmetry information is to give a signal on the other side outside, for one form of information possible finances trusted and will reduce uncertainty about prospect company that will come (Wolk et al., 2000: Tundjung & Haryanto, (2015). Signaling theory suggests how should a company give a signal to the user to report finance. The signaling theory proposed by Akerlof (1970) in Riadiani & Wahyudin, (2015) discusses problem information asymmetry between the parties involved in transaction business that leads to harm. Theory This Then developed by Ross (1973) and proposed by Happyani (2009) in Tundjung & Haryanto, (2015), that what builds signaling theory is based on there is asymmetric information between well-informed managers and poor-informed stockholders. Signaling theory tends to show good signals _ to the market for his company to be considered ok. According to Lo, (2012) and Riadiani & Wahyudin, (2015), management conveys signal news Good nor signal news bad. In the condition finance company bad, management does management profit For give signal news bad with objective give information to that market they have integrity, act honestly, and have belief can overcome problems encountered. With thus, signaling theory predicts that the company will report information about the condition-company in a manner more open and fair, incl information about the profit company (Soly & Wijaya, 2017).

In perspective signaling theory, companies that give signal Good will produce good returns as well (Katti & Phani, 2016 Sitompul et al., 2017). Because, the company will try to become Good in various ways, one of a kind through practice management profit (Gao et al., 2015 in Sitompul et al., 2017). With practice management profit, then the company will be perceived as a quality company that then will reflect with there is a positive return at the time trading shares on the secondary market. Definition of management profit according to Yulianti (2005) Amanda & Febrianti, (2015), earnings management in the narrow sense is defined as behavior where managers play with discretionary accruals component to determine the number of earnings. Whereas in a broad sense defined earnings management is action manager for increase or reduce reported profit moment this on a unit where the manager is responsible, no resulted in enhancement or decline profitability economical period long. Furthermore, Scott (2000) quoted in Lestari, (2012), stated that management profit is the method used by managers To influence the number of profits in a manner systematic with on purpose method choose policy accounting and procedures accountancy specific purpose for maximizing utility manager and value company. There are two events of understanding management profit according to Lukman, (2013), that sees it as behavior opportunistic manager For maximize utility in face contract and looked management profit from the efficient contracting perspective (Efficient Earnings Management), where management profit gives something flexibility For protect self them and the company in anticipate events that don't expect for profit the parties involved in the contract. With so, the manager can influence the stock market value of his company through management profit, for example with make alignment profit (income

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smoothing) and growth profit throughout time. According to Scott (2000) cited in Herdawati, (2015), there is some driving motivation manager For do manage profits, including bonus purposes, long-term debt contracts, political motivations, taxation motivations, CEO turnover, Initial Public Offering (IPO), and grants information to investors.

Management profit is an opportunity for management for manipulating the magnitude burden tax deferred to use raise and lower level the profit with objective certain. PSAK No. 46 stated tax deferred is the amount of tax income for a period future as a consequence of a different temporary (time) that is allowed minus and remainder compensation loss. Whereas according to Philip, et al, (2002), load tax deferred is the burden incurred consequence difference temporary between profit accounting (ie profit in report finance for interest party external) with profit fiscal (used profit as base calculation tax). Besides That according to Zain (2007) in Herdawati, (2015), taxes deferred happen consequence difference between income tax payable (tax calculated income income based hit real tax paid to the government) with burden tax income (tax calculated income based income before taxes) throughout concerns difference temporary. Next, obligations tax deferred nor asset tax-deferred can happen if income before more taxes (Pretax Accounting Income). Big from income hit tax (taxable income), then burden taxes (Tax Expense) will also be bigger from tax payable (Tax Payable), so will produce Obligation Tax Deferred Taxes Liability. Obligation tax-deferred can count with multiple difference temporary with rates applicable taxes. On the other hand, if income before tax is smaller from income hit taxes, then burden taxes are also smaller than the tax owed, then will produce Assets Tax Deferred Tax Assets. Assets tax deferred is the same with a different temporary with rates tax at the time difference the recovered. According to Noble, (2014), Differences between report finance accounting and fiscal caused in drafting report finance, standard accountancy more give discretion for management in determining principles and assumptions accountancy compared to what is allowed according to regulation tax. The more big difference between reported profit company (profit commercial) with profit fiscal shows a red flag or flag red for user report finance. This means user report finance must be careful in using report finance in taking the verdict.

Harnanto (2003), and Utami & Malik, (2015) state that burden tax deferred is the burden incurred as a consequence difference temporary between profit accounting (profit in report finance For party external) with profit fiscal (used profit as base calculation tax). The difference negative between profit accounting and profit fiscal resulted happening correct negative elicited happening burden tax deferred. What a burden will lower level profit something company, and vice versa. Besides it's a load tax-deferred can result from the level of profit earned decrease thereby owning more opportunities big Forget more profit big in the future come and reduce the magnitude of taxes that will be paid. Based on the results of research conducted by Pindiharti, (2011) and Junery, (2016) states that the burden tax deferred own influence on the possibility happening practicing management profit, then can be expected there is a significant role between burden tax deferred and management profit. Thus, the hypothesis can be formulated as follows:

H1. Tax expense deferred influence on management profit

Management usually toying numbers accruals for can raise profit. It happens because accruals are an easy component for playing with following the desired manager. According to PSAK 46 (2009), report finance is arranged based on accruals. With the base, this influence transactions and other events are recognized when occurrence (not at the time of cash or cash equivalent received or paid) and recorded in notes accountancy as well as reported in report finances for the period in question. accrual basis own characteristics recording Where transaction Already can note If transaction the own linkages on incoming money or out in the future come. Transaction noted at the time happening transaction although the money has not really accepted or issued. In other words, an accrual basis is used in the measurement of assets, liabilities, and equity. So, accrual basis is the recognized basis of accounting transactions, events, or incident economy other at the time transactions, events, or incidents that happen without view cash or cash equivalents received or paid. Temporary, (Engga, 2008, in Pindiharti, 2011) states that the technique of reporting finance on an accrual basis believed can produce

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a report of possible finances trusted, more accurate, comprehensive, and relevant For taking decision equity. Accrual No depending on when income is received and when the cost is paid off. With this approach, admit income when generated and acknowledged period load happening without notice time reception or cash payments. Besides, According to IFAC (2002) in Pambekti, (2017), reporting-based accruals can use to evaluate performance. Benefit accrual basis application including the accrual basis capable produce information more finances comprehensive. In comparing the use of the accrual basis on a cash basis, the accrual basis considered more Lots used in the sector commercial Because of its capacity to produce evaluation multidimensional to position finance. The consequence from use base accruals this is on the report finance, profit in something period can contain cash and elements accruals. Element accruals can happen because exists transaction accruals. Accrual distinguished become two types that are transaction discretionary accruals and non-discretionary accruals. Discretionary accruals are something concept that confession income and expenses are free, not arranged, and is policy management. Discretionary accruals are also known as frequent abnormal accruals used as proxy management profit opportunistic in some studies previously following their respective contexts, however, managers Possibly have another motivation for record discretionary accruals ie For give a signal about performance company moment this and the future come. According to Chen and Cheng (2002) in Anggraini, (2011), managers have two motivations for record discretionary accruals, ie motivation performance to reflect profit in a manner more good and motivating management profit opportunistic For maximizing management benefits get with No mean disclose information private.

Roshan & Jubb (1998) and Prima & Fanny, (2011) put forward that discretionary accruals are something concept that is the confession of independent income and expenses no arranged and is choice management. Because of its free nature here, it is so that discretionary accruals can push existing practice management profit. Statement the supported by research carried out by Sibarani, (2015) who stated that discretionary accruals influence the possibility happening practice management profit as well as with see framework thoughts that have depicted above, then can be expected that exists significant influence between discretionary accruals and management profit. Thus, a hypothesis can be formulated as follows:

H2. Discretionary accruals affect management profit

3. Research Method and Materials

Studies this was conducted on the Indonesia Stock Exchange. Data obtained from the website.idx.id and Corner Capital Market Information Indonesian Muslim University with use method documentation. Sample totaling 8 food and beverage sub-sector companies of 26 counts existing population. Method withdrawal sample use purposive sampling method with criterion, that is companies listed on the Indonesia Stock Exchange, publish report finance for the year ended December 31 during 2013-2017, no temporarily suspended period observation, report finance in unit Rupiah currency (IDR), and no experience loss during period research. Next, the data is analyzed using statistics descriptive and hypothetical tested multivariate with the use of regression logistics.

Table 1: Selection Process Sample

No.	Information	Amount
1	sector companies food and drink listed on the IDX	26
2	Companies that don't list on the Indonesian Eek Exchange in 2013-2017 and did not publish report finance For the year ended December 31.	(5)
3	Companies that are delisted or suspended during period observation.	(3)
4	Companies that don't own completeness report financial and data required in research.	(6)
5	Companies that don't report finance in unit Rupiah currency (IDR).	(0)
6	Company No experience loss during period research.	(4)
Total companies made sample		8

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Based on statistical test results descriptive obtained as many as 40 observational data for sub-sector companies originating food and drink from multiplication between period 5-year research from 2013 to 2017 with amount company sample 8 companies.

4. Results and Discussion

Based on table 3, results analysis with the use of statistics descriptive to burden tax deferred show a minimum value of 0.00, a value maximum of 0.06 with an average of 0.0231, and a standard deviation of 0.01723. Results analysis statistics descriptive to discretionary accrual variables indicate the minimum value is –0.08 value maximum of 0.26 with an average of -0.0827 and a standard deviation of 0.08280. Next, for variable dependent form management profit shows a minimum value of 0 and a value maximum of 1 with an average of 0.63 and a standard deviation of 0.490. Based on matters such, as the standard deviation's mark being smaller than the mean, then can conclude that the data used in the study is normal and can be made representative of the whole data.

Table 2: Data Identification

Dependent Variable Encoding

Original Value	Internal Values
0	0
1	1

In the study for sub-sector companies food and drink variable dependent (response) Y of type categorical or two choices namely = small loss firms = 0 and small profit firms = 1.

Table 3: Processed Data

Case Processing Summary

Unweighted Casesa		N	percent
Selected Cases	Included in Analysis	40	100.0
	Missing Cases	0	.0
Total		40	100.0
Unselected Cases		0	.0
Total		40	100.0

In the study, the amount of data processed was as many as 40 or N = 40. According to the data, companies that experience a range of small loss firms (0) 40 companies whereas the results of his observations were 15 companies. So precision observed classification _ For companies experiencing small loss firms of 0% (0/15) while the data for small profit firms (1) are 40 firms and results from his observations were 25 companies, then accuracy Power observed classification For small profit firms (1) of 100 % (25/25).

Table 4: Classification Test Results

Classification Tables

Observed			predicted		
			Management Profit		Percentages Correct
			0	1	
Step 1	Management Profit	0	0	15	.0
		1	0	25	100.0
Overalls Percentages					62.5

The results of equality regression logistics in the study This shows Power classification accuracy prediction whole by 62.5% with classification For group companies experiencing small loss firms of 0 % and for group companies that experience small profit firms of 100%. Showed with the classification table on the SPSS output with a cut-off value of 0.50 and support hypothesis in meaningful research variable independent (load tax deferred and discretionary accruals) can use for predict management profit company.

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Table 5: Data Significance Test Results

Variables in the Equation

	B	SE	Wald	df	Sig .	Exp (B)
Step 1a DTA	-12,757	19,717	.419	1	.518*	.000
DA	.426	4,160	010	1	.919*	1,531
Constant	.776	.606	1637	1	.201	2.172
a. Variable (s) entered on step 1: DTA, DA.						

Based on table 5, with sea level significance (sig) indicating number 0.518 for burden tax deferred and 0.919 for discretionary accruals then can made summary significance test results are as follows:

Table 6: Summary of Significance Test Results

No.	hypothesis	Significance Test Results
1	Deferred Tax Expenses affect earnings management	Not supported
2	discretionary Accruals affect earnings management	Not supported

Based on table 5 and table 6, shows that No There is a significant influence between variable burden tax-deferred to management profit. Proof of empirical can be seen in table 7 that the mark significance (sig) of variable the is 0.518 bigger than 0.05 means that H1 is rejected. Temporary results research also shows that No There is a significant influence between discretionary accrual variable to management profit. With proof, empirical can be seen in the table. 7 that marks the significance (sig) of variable the is 0.919 bigger than 0.05 means that H2 is rejected.

Discussion

Based on the results of research, Tax Burden deferred No influence on Management Profits on the company's sub-sector food and beverages listed on the Indonesia Stock Exchange. It caused burden tax deferred own small value. Besides it's a load tax deferred no influence on management profit is also due because exists a different regulation between regulation taxation and regulation accounting. Where are the rules of current taxation this very firm supervises companies that do planning tax or managing profit through tax so that company tends hesitant For do manage profit through load funds tax deferred. Other factors cause burden tax deferred No influence on management profit is caused because exists a close relationship between burden tax-deferred with provision taxation. I mean, if the manager utilise burden tax deferred reports finance commercial For do management profit, then matter This can impact on reports finance fiscal Because burden tax deferred reported in the report finance commercial in period length must match with report finance fiscal so, the manager must think about again order the amount burden tax engineered suspension no cause payment big taxes that will harm company.

this result follows research conducted by Amanda & Febrianti, (2015) results in a state that burden tax is now influential to management profit whereas burden tax is deferred and accrual basis with No influence on management profit. The research results were also reinforced by Barus & Setiawati, (2015) who stated that asymmetry information, corporate governance mechanisms, and expenses tax-deferred in a manner simultaneous with No influential significance to management profit. However, in a manner partial, possession of institutional influential positive and significant to management profit, meanwhile asymmetry information, the proportion of the board of commissioners independent, the size of the board of commissioners, and expenses tax deferred No influential significant to management profit. Different from research conducted by Philip, et al, (2002) which stated that burden tax deferred is more beneficial in detecting happening management profit. Likewise with research conducted by Yulianti, (2005) stated that the burden tax-deferred can be made alternative To explain the phenomenon of management profit.

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Next, the results study show that Discretionary Accrual is not influenced significant Management Profit. Thing caused because inclined discretionary accrual figures are small. Besides it, based on results calculations using receivables and income as one factor in discretionary accrual calculation if compared to the amount of revenue, accounts receivable in the company sector tend lower.

this result following research conducted by Prima & Fanny, (2011) stated that only the size company that owns influence significantly to management profit whereas other variables like asset tax-deferred, discretionary accruals, and not leverage are influential significantly in management profit. This result is also strengthened by research conducted by Subagyo, (2011) that in 2007 the load tax deferred was influential and negatively significant to management profit whereas discretionary accruals are not influential to management profit. This also applies in 2009 that burden tax deferred and discretionary accruals are not influential significant to management profit. However, the results of the study this no in line with research conducted by Sibarani, (2015) state that the burden of tax-deferred, accrual discretionary, and operating cash flow are influential in a manner significant to happening practice management profit.

Based on the results stated research burden tax deferred and discretionary accruals are not influential to management profit proving that No exists asymmetry information or gap information is caused by the existence of connection agency between party management and owner company. Because that is, the profits generated by sub-sector companies food and drink this is profit in the real situation. Einsenhard in Lukman, (2013) argue that problem agency arises at the time desire or objective of the principal and agent opposite and constitutes a hard thing for principals to do verification about what is done by agents. it can cause generated information always questioned the reliability and the information conveyed usually No under condition actual company or more known as information that is not symmetrical or asymmetry information so can give chance to management For do practice management profit. Information profit shown by fact shows that the company in circumstances fine just so that management tends To give a signal positive that medium company managed is a good company, which serves circumstances the actual company, presents information possible finances trusted so that will reduce uncertainty about prospect company that will come. It is supported by the Signaling theory which explains about reason why the company own encouraged to give information and report finance to party external. Push Company For give information caused there is asymmetry information between companies and parties outside because the company knows more Lots about prospects to have come than the party outside (inside matter these are investors and creditors). Companies can increase Mark Company, with reducing information asymmetry. One method For reducing asymmetry information is to give a signal on the other side outside, for one form of information possible financestrusted and will reduce uncertainty about prospect company that will come (Wolk et al., 2000 in Tundjung & Haryanto, 2015).

5. Conclusion

Based on the results research, got concluded that the burden tax deferred is no influential in a manner significant to management profit. It is because burden tax deferred own small value so the trend for do practice management profit through factor burden tax delay is also small. Besides that, discretionary accruals are not influential in a manner significant to management profit. It is also because inclined discretionary accrual figures are small meaning that no occurrence of discretionary accruals in companies and years. The study furthermore expected can expand influencing variables management profit, like assets tax deferred, tax amnesty, and size Company. To obtain results with level more generalizations high, research furthermore expected can add several samples that don't only focus on one type of company. Besides that, research the next is also expected to use method different analyses for the sake of getting varied results.

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