

**ANALYSIS OF THE INFLUENCE BOOK-TAX  
DIFFERENCES TO EARNING MANAJEMEN (CASES OF  
STUDY: COMPANIES LISTED IN INDONESIA STOCK  
EXCHANGE IN 2008-2011)**

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***ABSTRACT***

*This Research aims to obtain empirical evidence about the influence of book tax differences to earning manajemen of manufacturing companies listed in Indonesia Stock Exchange. Variables tested in this research are three variable, deffered tax expense and accrual as independent variable and earning manajemen as dependent variabel.*

*The population in this research used 82 companies which consistent listed in Indonesia Stock Exchange since 2008 up to 2011 with based on random sampling method. The hypotesis in this research were tested using regression analysis.*

*The result of this research will be showing that Deffered tax expense a parsial do significantly effect to earning manajemen and discretionary accrual a parsial do not significantly effect to earning manajemen, but if a simultaneously they were significantly effect to earning manajemen.*

*Keyword: Deffered tax expense, discretionary accrual and earning manajemen.*