**ABSTRACT**

**PENGARUH INSENTIF PAJAK DAN NON INSENTIF PAJAK TERHADAP MANAJEMEN LABA**

**(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2009-2013)**

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*This study aims to examine whether companies that earn profits or losses will make earnings management according to* *tax incentives and non-tax incentives. The research samples is* *companiesin manufacturing sector listed in Indonesia Stock Exchange, which has published its financial statements for the years 2009 – 2013.*

*The method of analysis in this study using multiple regression analysis*. *This method is used to determine how well the behavior of earnings management company that makes a profit firm or loss firm which is influenced by tax incentives and non-tax incentives. The sample is determined based on purposive sampling method, to obtain a sample of 36 manufacturing companies.* *The data used in this research is secondary data. Data was collected with the technique documentation obtained through the official website IDX: www.idx.co.id.*

*The result of this study proves that* (1) *tax incentives have no effect on earnings management,* (2) *earnings pressure has no effect on earnings management*, (3) *debt had no effect on earnings management* (4) *earnings bath had no effect on earnings management*, *and (5) size has no effect on earnings management.*

*Key words* : *earnings management*, *tax insentive*, *earnings pressure*, *leverage*, *earnings bath*, *size*.