

## Effect of Tax Planning on Profit Management in Registered Food and Beverage Sub Sector Manufacturing Companies On the Indonesia Stock Exchange

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### ABSTRACT

The purpose of this study is to examine the effect of the tax planning on earnings management in manufacturing companies listed on the Indonesia Stock Exchange. The type of this research is associative with quantitative data types, and secondary data sources are assessed from the financial side of the food and beverage sub sector manufacturing companies listed on the Indonesian Stock Exchange. This study uses a sample of 10 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange. The research uses descriptive statistics and simple linear regression for data analysis. The results of this study indicate that tax planning has no significant effect on earnings management in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange.

**Keywords:** Tax Planning, Profit Management, Indonesia Stock Exchange, food and beverage;

**JEL classification:** L66, H2, G41