

*Undergraduate Thesis
Bachelor Accounting Study S-1 Program
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**THE EFFECT OF TAX ALLOCATION BETWEEN PERIODS, EARNINGS
PERSISTENCY
AND COMPANY SIZE ON PROFIT QUALITY**

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Abstract

This research examines the effect of tax allocation between periods, earnings persistence and firm size on earnings quality. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2012 to 2016. The samples were selected based on purposive sampling method.

The data used is secondary data from the Indonesia Stock Exchange website www.idx.co.id. Regression test results indicate that taxes between periods do not significantly influence earnings quality while earnings persistence and firm size have a significant positive effect on earnings quality.

Keywords: *Tax Allocation Between Periods, Profit Persistence, Company Size, Profit Quality*