

## **ABSTRACT**

*The company's management performance is reflected in profit in the financial statements precisely on the income statement. The company's total profit is important information that its users need, which is the stakeholders in relation to the company. Profit is an overview of business activities in advancing the company. Profit is often a target of manipulation done by management to minimize or maximize profit, in other words profit management practice (earning management). In this case several parties have an interest in an organization, namely the owner of the company, management, and government.*

*The purpose of the research is to explain how tax planning, audit quality, company size, and profit management to determine whether there is a simultaneous and partial influence between tax planning, audit quality, company size towards profit management in the food and beverage subsectors companies listed on the Indonesia Stock Exchange period 2014-2018.*

*This research uses quantitative methods. The population in this study was the entire food and beverage subsector Company listed on the Indonesia Stock Exchange during the period of 2014-2018. The samples in this study were determined by using purposive sampling technique to obtain as many as 14 companies for 5 years. The analytical techniques used in this study are the analysis of the regression data panel by using the Eviews 10.0 application.*

***Keywords: Tax Planning, Audit Quality, Firm Size, Earning Management***