

## **ABSTRACT**

This study has the objective to test how much influence the current tax (CT), deferred taxes (DT) and Return on Assets (ROA) in detecting earnings management. The data in this study is mining company listed on the Indonesia Stock Exchange during 2009 to 2011. Measure used in calculating earnings management is discretionary accrual, and the model of analysis used in this study was logistic regression.

The results of this study concluded that the current income tax, deferred tax and return on assets can be shared - each detecting earnings management in mining companies. But that can only be used as a predictor of return on assets (ROA).

Keywords: Management earnings. Current tax expense, deferred tax, return on assets, discretionary accrual