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THE EFFECT OF TAX PLANNING AND DEFERRED TAX EXPENSE ON EARNINGS MANAGEMENT

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ABSTRACT

Taxes are one of the largest sources of revenue for the Indonesian state has an important role in supporting national development and improving people's welfare, the government continues to strive to optimize tax revenues to finance government and development functions. This study aims to test and analyze the influence of tax planning and deferred tax burden on profit management in companies listed on the Indonesia Stock Exchange for the 2019-2023 period. In addition, the research population is 124 manufacturing companies in the non-cyclical consumer sector listed on the Indonesia Stock Exchange for the 2019-2023 period. Using the purposive sampling method, a sample of 16 companies was selected according to the sample indicator criteria and 80 data management methods. The data analysis method uses the descriptive statistical test analysis, panel data regression test, classical assumption test, and hypothesis test. The results of this study using the software analysis tool 12 views, it was found that tax planning has an influence on profit management, which shows the importance of tax strategies in managing company finances. In addition, deferred tax burdens have also been shown to affect profit management, emphasizing the need for effective planning to achieve corporate financial goals. The importance of tax strategies in increasing business profitability can be used by companies to develop more effective tax policies.

Keywords: Tax Planning, Deferred Tax Expenses, Profit Management.

INTRODUCTION

Taxes constitute a vital instrument within the national economic system, serving as the primary source of government revenue. The funds generated from taxation are utilized to finance infrastructure development, education, healthcare, and various social programs that directly impact the welfare of the public. Consequently, the success of the tax system largely depends on the compliance level of taxpayers in fulfilling their fiscal obligations. However, in practice, taxpayer compliance remains a significant challenge due to low tax literacy and the complexity of regulations, which are often difficult for the general public—particularly small and medium-sized enterprises—to understand.

In efforts to enhance fiscal efficiency and legally meet tax obligations, many business entities implement tax planning strategies. Tax planning is a strategic measure taken to manage tax liabilities within the bounds of the law while minimizing the amount of tax payable. This strategy reflects the company management's efforts to optimize net profit without violating applicable tax regulations. Nevertheless, in practice, aggressive tax planning can potentially open avenues for financial statement manipulation.

One consequence of tax planning strategies is the emergence of deferred tax expenses. Deferred tax arises from temporary differences between the recognition of income and expenses under commercial accounting and fiscal regulations. These temporary differences are then recorded as deferred tax liabilities or assets, which can affect the structure and quality of financial statements. Deferred tax expense is a critical accounting element as it directly impacts the assessment of an entity's financial performance and condition. This is especially true in manufacturing companies with significant fixed assets, where differences in depreciation methods between fiscal and commercial accounting can create substantial timing discrepancies.

Data indicates that deferred tax expenses in the manufacturing sector increased by an average of 18.7% during the 2019–2023 period. This fact suggests that tax planning resulting in deferred tax expenses has become a common practice among large companies. However, the rise in deferred tax expenses is not always accompanied by proportional improvements in financial performance, raising suspicions of earnings management practices. Companies may exploit the flexibility within accounting standards to adjust earnings figures for specific objectives, such as attracting investors, securing loans, or achieving management bonuses.

Earnings management involves managerial actions to manipulate financial information with the intent of altering stakeholder perceptions regarding company performance. Common techniques include adjusting revenue recognition timing, accelerating or deferring expenses, and employing accounting estimates to modify reported profits. In this context, deferred tax is often used as an instrument to strategically manage earnings. Highly profitable companies also tend to have stronger incentives to aggressively avoid tax burdens, including through schemes such as transfer pricing.

The case of PT. Adaro Energy Tbk serves as a significant example in the discourse on tax planning and earnings management. The company was alleged to have utilized transfer pricing schemes to shift profits to countries with lower tax rates. As a result, the state suffered losses amounting to trillions of rupiah in unrealized tax revenues. This phenomenon reinforces the argument that while tax planning is legally permissible, it holds the potential to be exploited as a tool for tax avoidance, negatively impacting the transparency and fairness of the national taxation system.

Previous literature has shown mixed results regarding the relationship between tax planning, deferred tax expenses, and earnings management. Some studies find a significant influence of tax planning on earnings management practices, while others report no meaningful correlation. This inconsistency presents an important gap for further investigation, particularly considering the dynamic nature of tax regulations, such as reductions in corporate tax rates, digitalization of tax administration via e-invoicing, and transfer pricing documentation requirements.

Given the urgency of the topic and the varying findings in prior research, it is essential to conduct further studies analyzing the effects of tax planning and deferred tax expenses on earnings management, especially in manufacturing companies listed on the Indonesia Stock Exchange. This

study is expected to provide both theoretical and practical contributions, particularly in enhancing financial reporting transparency and supporting a fair and sustainable taxation system.

Theoretical Background

Agency Theory

Agency theory explains the relationship between the owners of a company (principals) and the management (agents), where principals delegate authority to agents to make decisions in the interest of the company. However, conflicts of interest often arise because the goals of principals and agents may diverge. Principals seek to maximize the company's value, while agents may pursue personal interests such as compensation or bonuses. This conflict is exacerbated by information asymmetry, where agents possess more detailed and timely information than principals, especially regarding financial reports. Such conditions create opportunities for opportunistic behaviors like earnings management, increasing the risk of agency problems in the company.

Positive Accounting Theory

Positive accounting theory explains how and why management chooses certain accounting policies to minimize contracting costs and maximize firm value. Earnings management is viewed as an opportunistic action taken to achieve specific economic objectives based on the discretion allowed in accounting methods (Watts & Zimmerman in Chariri & Ghazali, 2003).

Earnings Management

Earnings management refers to the practice of manipulating financial reports by management to achieve certain objectives for the benefit of the company or personal gain. It can be viewed from two perspectives: negative and positive. From the negative perspective, earnings management is seen as opportunistic behavior aimed at increasing managerial compensation, avoiding debt covenant violations, or reducing political costs. Conversely, from a positive perspective, it is considered an efficient strategy to maintain financial stability and anticipate uncertainties for the benefit of all contractual parties (Asmonah et al., 2023). The primary motivations for earnings management include increasing managerial compensation, meeting investor expectations, and tax avoidance. This practice often exploits the differences in recognition between commercial and fiscal accounting, resulting in deferred tax expenses and short-term financial report enhancements (Setyawan et al., 2021). Common indicators include discretionary accruals manipulation, income smoothing, and differences between fiscal and commercial earnings.

Tax Planning

Tax planning refers to strategic steps undertaken by companies to minimize tax liabilities and maximize after-tax profit. Companies tend to pay lower taxes legally by reducing their effective tax rate (ETR) (Tumanggor, 2022). The ETR is a key indicator measuring the proportion of tax burden to pre-tax income; a lower ETR indicates effective tax planning, while a higher ETR suggests suboptimal tax-saving efforts. Traditionally, tax planning is viewed as transferring welfare from the government to shareholders (Tumanggor, 2022). In the initial stage of tax management, companies collect and analyze tax regulations to select appropriate saving strategies (Pramukti, 2022). Overall, tax planning aims to minimize tax obligations so that corporate profits and liquidity are optimized while remaining compliant with tax laws (Lumbantoruan in Pramukti, 2022).

Deferred Tax Expense

Deferred tax expense, regulated under PSAK No. 46, arises due to temporary differences between accounting and tax treatments, affecting the recognition of taxes and thereby reducing net income when recorded (Waluyo, 2014; Harnanto, 2013). It reflects differences between externally reported

accounting income and taxable income used as the basis for tax calculations (Nugroho & Ramdanu, 2022). Studies have shown that deferred tax expenses positively influence earnings management practices because these temporary differences allow legal timing adjustments in recognizing income and expenses without affecting actual cash flows (Dhaneswari & Widuri, 2013). Deferred Tax Expense (DTE) serves as an indicator to assess the impact of temporary differences on tax burdens and evaluate tax planning strategies, earnings quality, and financial statement transparency (Enggar Nursasi et al., 2023).

Conceptual Framework

This study aims to examine the influence of Tax Planning (X₁) and Deferred Tax Expense (X₂) on Earnings Management (Y). The research involves three variables: two independent variables and one dependent variable. The conceptual framework is designed to empirically analyze the relationships between these variables.

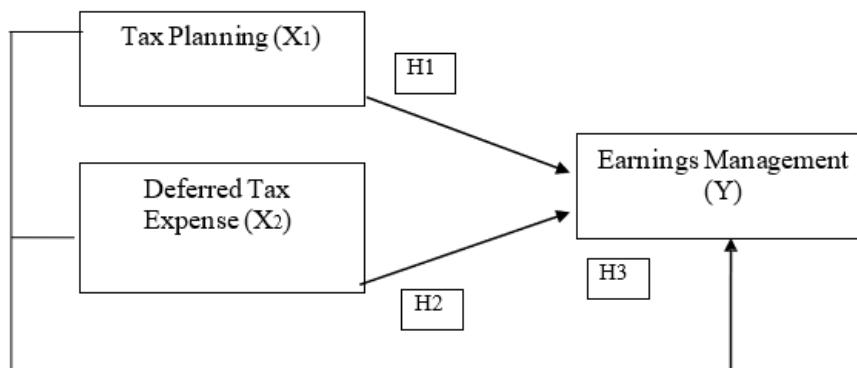


Figure 1. Conceptual Framework

Research Hypotheses

Based on the problem formulation, theoretical framework, previous research findings, and the relationships between variables as described in the conceptual framework, the hypotheses proposed in this study are as follows:

H1: Tax planning has a significant effect on earnings management.

H2: Deferred tax expense has a negative effect on earnings management.

H3: Tax planning and deferred tax expense simultaneously have a significant effect on earnings management.

Method

This study employs a descriptive method with a quantitative approach as the foundation for its analysis. The descriptive method is chosen to systematically and clearly describe the relationships between variables based on factual evidence, specifically regarding tax planning, deferred tax expense, and earnings management practices. The quantitative approach is utilized because it enables data presentation in objective and measurable numerical forms, thereby facilitating the application of statistical analyses to test the proposed hypotheses.

By adopting this approach, the study focuses on collecting numerical data, which are subsequently analyzed to determine the significance level and direction of relationships among the variables under investigation. This empirical research primarily aims to examine the direct influence of tax planning and deferred tax expense on earnings management practices within companies.

Through this methodology, the findings are expected to contribute significantly to the development of accounting theory and managerial practice, particularly in decision-making processes related to financial reporting and effective taxation policies. Furthermore, the results are anticipated to

serve as a reference for practitioners and regulators in formulating tax strategies and enhancing the transparency and quality of corporate financial statements.

Operasional Variabel Penelitian

Variabel	Pengukuran	Skala
Tax planning Pramudya, W.H. and Herutono, S. (2022) Perencanaan Pajak Arus dkk., (2023)	$ETR = \frac{\text{Tax Expense}}{\text{Pretax Income}}$ $TRR = \frac{\text{Net Income}}{\text{Pretax Income (EBIT)}}$	Ratio Ratio
Deferred tax expense Fitria et al (2022)	$DTE_{i,t} = \frac{\text{Deferred Tax Expense}_{i,t}}{\text{Total Assets}_{i,t}}$	Ratio
Earnings Management Pramukti, (2022)	$\frac{\text{Profit of company } i \text{ in year } (t-1)}{\text{Market Capitalization}_{i,t}}$	Ratio

Table 1. Operationalization of Variables

Population and Sample

The sample in this study consists of companies in the Consumer Non-Cyclical sector listed on the Indonesia Stock Exchange (IDX), selected based on the availability of data required to calculate the variables previously defined. The research period covers five years, from 2019 to 2023.

The criteria for selecting the sample companies are as follows:

1. Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period.
2. Companies that published audited financial statements consecutively from 2019 to 2023.
3. Companies that reported positive net income for five consecutive years (2019–2023).
4. Companies that use the Indonesian Rupiah (IDR) as their reporting currency.

Data Collection Techniques

The data used in this study are secondary data obtained through the collection of information from various credible sources. Data collection was carried out using two primary methods: literature review and documentation. The literature review involved an in-depth examination of various academic and professional references, including scientific journals, textbooks, and other relevant publications discussing topics related to tax planning, deferred tax expense, and earnings management practices. Meanwhile, the documentation process entailed collecting financial statement data from companies operating in the Consumer Non-Cyclical sector listed on the Indonesia Stock Exchange (IDX) during the period 2019 to 2023. These financial statements served as the primary source for variable measurement and further analysis, enabling the study to provide a comprehensive and accurate overview of the dynamics between the examined variables within the context of the Indonesian capital market. This approach ensures that the data used are both valid and highly relevant to the research objectives.

Data Analysis Methods

The data in this study were analyzed by selecting the most appropriate statistical model—Common Effects Model (CEM), Fixed Effects Model (FEM), or Random Effects Model (REM)—based on the results of Chow test, Hausman test, and Breusch-Pagan Lagrange Multiplier (LM) test. The analysis was conducted using EViews software.

The analytical process began with descriptive statistics to describe the basic characteristics of

the data, such as means and standard deviations. This was followed by classical assumption testing, including tests for normality, multicollinearity, and heteroscedasticity, to ensure the reliability of the regression analysis. Once all assumptions were satisfied, linear regression analysis based on the selected model was performed to test the relationships between variables. The regression results were then used to determine whether each hypothesis was statistically supported.

Result

Description of the Research Object

This study focuses on companies in the Consumer Non-Cyclical sector listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The total population consisted of 124 companies, from which 16 companies were selected using purposive sampling, resulting in a five-year panel dataset. The data analyzed were secondary data derived from the annual financial reports publicly available on the official IDX website.

Results of Multiple Linear Regression Analysis

Coefficient of Determination Test Results

Table 2. Coefficient of Determination (R²)

R-squared	0.109927
Adjusted R-squared	0.086808
S.E. of regression	0.831972
Sum squared resid	53.29762
Log likelihood	-97.26969
F-statistic	4.754866
Prob(F-statistic)	0.011295

The adjusted coefficient of determination (Adjusted R²) of 0.086808 reflects that the explanatory power of the independent variables tax planning and deferred tax expense on the dependent variable, earnings management, is 8.68%. This means that only a small portion of the variability in earnings management can be accounted for by the variables included in this regression model.

The remaining 91.32% is attributed to residual variance, which could stem from external exogenous factors outside the scope of this model, such as unobserved variables, macroeconomic conditions, managerial discretion, or other financial reporting policies not considered in this study.

T-Test

Table 3. T-Test Results

Dependent Variable: Y
 Method: Panel Least Squares
 Date: 06/21/25 Time: 22:50
 Sample: 2019 2023
 Periods included: 5
 Cross-sections included: 16
 Total panel (balanced) observations: 80

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.788341	0.176635	4.463095	0.0000
X1	0.432999	0.207859	2.083140	0.0406
X2	12.26788	6.105264	2.009393	0.0480

The t-test was conducted to examine the partial effect of each independent variable on the dependent variable. Based on the results of the multiple linear regression analysis, the t-statistics and significance levels of each variable are elaborated as follows:

- Tax Planning (X₁)

The regression coefficient for the tax planning variable shows a t-statistic of 2.083140, which is greater than the t-table value of 1.990847, with a probability (p-value) of 0.0406 (less than $\alpha = 0.05$).

Therefore, H_0 is rejected and H_1 is accepted, indicating that tax planning has a significant partial effect on earnings management. This result implies that the more effectively a company engages in tax planning, the greater the likelihood that it may engage in earnings management practices.

b. Deferred Tax Expense (X_2)

The deferred tax expense variable has a t-statistic of 2.009393, which also exceeds the t-table value of 1.990847, with a probability (p-value) of 0.0480 (< 0.05).

Thus, H_0 is rejected and H_1 is accepted, indicating that deferred tax expense also has a significant partial effect on earnings management. This finding reinforces the argument that temporary differences in tax reporting may be utilized by companies as tools for managing reported earnings.

F-Test for Simultaneous Effects

Table 4. F-Test Results

F-statistic	4.754866
Prob(F-statistic)	0.011295

Based on the regression results, the F-statistic value of 4.754866 exceeds the critical F-table value of 3.115366, with a corresponding probability (p-value) of 0.011295, which falls below the significance threshold of 0.05. Consequently, it is epistemically verified that tax planning and deferred tax expense jointly exert a significant influence on earnings management.

The Effect of Tax Planning on Earnings Management

Partial t-test results show that the computed t-value of 2.083140 exceeds the critical t-value of 1.990847, with a t-probability of 0.0406 below the 0.05 significance level. Thus, tax planning exerts a statistically significant effect on earnings management, confirming the acceptance of the primary hypothesis. This correlation is further supported by the F-test results, which indicate a probability value below the 0.05 significance threshold. Tax planning is systematically conducted by companies to legally minimize their tax liabilities by exploiting gaps or provisions in applicable tax regulations.

Although this strategy is legal, it is often associated with earnings management practices because reducing tax expenses directly impacts the company's net income. To influence financial reporting for specific purposes—such as stabilizing earnings, meeting performance targets, or attracting investors—earnings management is implemented through tax planning measures that include adjusting depreciation and amortization of assets, as well as the timing of revenue and expense recognition. Businesses motivated to demonstrate strong financial performance tend to employ aggressive tax planning techniques to reduce tax burdens and meet principal (owner) expectations, including tax payment efficiency. This exemplifies agency theory regarding the relationship between tax planning and earnings management.

Furthermore, prior research has shown a positive relationship between the level of tax planning and earnings management. To achieve short-term goals, such as maintaining stock prices or securing managerial incentives, companies employing tax avoidance strategies often engage in earnings manipulation. However, it is important to note that although tax planning can be a tool for earnings management, it carries ethical and legal boundaries. Overly aggressive tax planning may lead to tax risks such as penalties, audits, and reputational damage among the public and stakeholders. These findings suggest that the quality of tax planning aligns with the quality of earnings management practiced by firms.

Tax planning is the initial step in tax management; it serves as a means to fulfill tax obligations correctly while minimizing the tax payable to achieve expected profitability and liquidity. This aligns with studies by Ratna Eka Puji Astutik and Titik Mildawati (2016), Rohman et al. (2017, 2022), A.A. Gede Raka Plasa Negara and I.D.G. Dharma Suputra (2017), and Randi Ferian et al. (2018). Tax planning can thus be considered the preliminary action by corporate managers to reduce tax burdens

within the framework of existing tax laws.

The Effect of Deferred Tax Expense on Earnings Management

Based on empirical verification through partial t-tests, it can be concluded that the calculated t-value of 2.009393 exceeds the critical t-value of 1.990847, with a significance probability of 0.0480 below the 0.05 threshold. This statistical implication confirms that deferred tax expense significantly affects earnings management dynamics. Consequently, this study supports the acceptance of the second hypothesis, asserting that deferred tax expense deterministically influences earnings management.

Deferred tax expense arises from temporary differences between accounting profit and fiscal profit. The observed disparity between accounting and tax reports is due to the broader flexibility afforded to management by accounting standards in determining accounting principles and assumptions, which normatively differ from prevailing tax regulations (Fitria et al., 2022). Deferred tax is recorded in the income statement as income tax expense and in the balance sheet as either an asset or liability, depending on its future tax impact.

Deferred tax, as outlined in PSAK No. 46 on Income Tax Accounting, encompasses current tax liabilities and deferred tax expenses. Ontologically, deferred tax represents future fiscal consequences induced by temporal-accounting discrepancies between accounting treatment and tax regulations. Recognition of deferred tax expenses can reduce net income, while recognizing deferred tax benefits can minimize net losses (Rohman et al., 2022). Deferred tax expense modulates the magnitude of reported net income because it can be utilized as a tool for earnings management.

The amount of net deferred tax significantly impacts prospective fiscal liabilities reflected in current tax for subsequent periods. The reversal of temporary differences affects future tax obligations, a finding consistent with research by Astutik (2016) and Arma (2020). In this context, deferred tax expense potentially serves as a catalytic variable for managers to implement earnings management practices by exploiting deferred tax recognition to suppress reported earnings.

The Effect of Tax Planning and Deferred Tax Expense on Earnings Management

Simultaneous (F-test) results from the selected Common Effect Model reveal a probability value (F-statistic) of 0.011295. At the 0.05 significance level, it can be concluded that tax planning and deferred tax expense jointly (simultaneously) influence earnings management practices. This finding confirms the acceptance of the research hypothesis, as empirical evidence demonstrates that both variables collectively affect earnings management.

Conclusion

Based on empirical experimentation of the financial reports of companies listed on the Indonesia Stock Exchange in the Consumer Non-Cyclical sector (2019–2023), the following knowledge-based conclusions can be drawn:

1. Tax planning has a statistically significant and positive impact on earnings management,
2. Deferred tax expense demonstrates a significant and meaningful causal effect on earnings management,
3. Both tax planning and deferred tax expense simultaneously exert a significant combined influence on earnings management

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