

THE EFFECT OF TAX PLANNING, DEFERRED TAX EXPENSE, AND PROFITABILITY ON PROFIT MANAGEMENT



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Abstract

This research was carried out to know and analyze the influence of tax planning, deferred tax burden, and profitability on earnings management in manufacturing companies listed on the BEI in 2020-2022. The data used in this research are financial reports on manufacturing companies listed on the Stock Exchange (BEI) in the 2020-2022 period. The sampling method uses a purposive sampling method, namely based on the suitability of characteristics. Based on this method, 156 samples were obtained that met the criteria from 74 companies. Hypothesis testing in this research uses classical assumption tests and multiple linear regression analysis using the SPSS 25 application. The results of the research show that tax planning and profitability affect earnings management, while deferred tax expenses do not affect company earnings management.

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

INTRODUCTION

In the current era of globalization, many companies in Indonesia are experiencing quite rapid business competition, this happens in every small, medium, and large-scale industry (Zuana & Ibad, 2023). To be able to survive in the era of digitalization, companies must face the flow of companies through special strategies in running their business, one of which is continuing to attract investors to collaborate and invest their capital in our business. The way to get investors and potential investors is to show the company's profits because profit is a simple indicator to see whether our company is good or not. Financial reports are one of the important things to show the condition of a company. Therefore, company managers then want to increase the profits reported to shareholders and other external users. Generally, every company founded must have certain goals and one of the company's goals is to achieve profit.

Earnings management is a deliberate process, within the limits of financial accounting standards to regulate earnings reporting at a certain level (Setiowati et al., 2023). The importance of profit information is the responsibility of the manager whose performance is assessed based on the profit achieved. Increased profits can benefit the company, in this case, the company can increase the quantity of products they produce, as well as for shareholders, increased profits can increase profits or can be called dividends. Therefore, managers try to take advantage of opportunities in several activities or events to carry out earnings management actions in the company. Several factors influence management in carrying out earnings management, namely tax planning, deferred tax expenses, deferred tax assets, managerial ownership, and free cash flow (Saputra et al, 2023).

Tax planning is one of the functions of tax management, which is used to estimate the amount of tax that will be paid and things that can be done to avoid taxation (Bete et al., 2021). The importance of tax planning for companies is to minimize expenses in paying taxes so that the costs incurred are more efficient and to calculate and prepare tax payments according to applicable regulations so that sanctions or fines do not arise which increase tax expenses. Not to avoid paying tax but to ensure that the tax paid is not more than the amount that should be.

Deferred tax expense is the amount of income tax payable or recoverable in the coming year as a result of temporary differences which may be deducted from the remaining compensation for losses that can be compensated (Fitria et al., 2022). Deferred Tax occurs as a result of the difference between the Income Tax Due (income tax calculated based on taxable income paid to the government) and the income tax burden (income tax calculated based on income before tax) as far as temporary differences are concerned. If the profits generated are large, the tax burden will also be large, thereby reducing the profits the company will earn (Tambunan et al., 2022). The purpose of deferred tax expense is to reduce the payable tax burden that will be imposed in future periods. The temporary difference between accounting profit and fiscal profit results in a deferred tax expense.

Profitability is a company's ability to manage assets to generate profits, which is an important factor. The profitability value is used as an indicator in measuring the good and bad of a company's performance. The higher the profitability value, the higher the profit generated (Setyawan et al., 2021). However, if the company's profitability in a certain period is small, it will trigger the company to carry out earnings management by increasing the income or profits obtained so that it can retain existing investors.

Several studies have been conducted by previous researchers, but show inconsistent results. Research by Bete et al., (2021) states that tax planning affects earnings management. In contrast to the results of research by Setyawan et al., (2021) and Kamila (2021) that tax planning does not affect earnings management.

Research from Fitria et al., (2022) shows that deferred tax expenses have a positive effect on earnings management. In contrast to the results of research by Setyawan et al., (2021) and Bete et al., (2021), deferred tax expenses do not affect earnings management.

Research from Setyawan et al., (2021) shows that profitability has a positive effect on earnings management. Meanwhile, research by Kamila (2021) and Bete et al., (2021) shows that profitability does not affect earnings management.

REVIEW OF LITERATURE

Agency Theory

According to Jensen and Meckling (1976:85) in Kholmi's research, (2010) an agency relationship is a contract in the form of delegation of authority in decision-making that has been given by the owner (principal) to the company or organization (agent). In the context of a company, the owner (shareholder) is the party who gives the mandate to the agent to act on behalf of the principal, while management (agent) acts as the party entrusted by the principal to run the company. This relationship has the consequence that management is obliged to be accountable for what has been entrusted by the principal.

Positive Accounting Theory

The theory related to earnings management is positive accounting theory, according to Watts & Zimmerman, (1986) in Tambunan et al., (2022) Positive accounting theory is a theory related to predicting actions taken according to accounting policies by management and how management responds to proposed new accounting standards which have 3 main hypotheses, namely:

1. The Bonus Plan Hypothesis (bonus plan), in this hypothesis every company has a bonus plan which makes managers tend to use accounting methods that can manipulate the size of the accounting numbers in the financial reports.
2. The Debt-to-Equity Hypothesis (debt agreement), in this hypothesis are the conditions in the company's debt agreement (debt covenant) that must be fulfilled.
3. The Political Cost Hypothesis (political process costs), in this hypothesis the company is faced with political costs that tend to engineer a decrease in profits to minimize the political costs that must be borne.

Profit Management

In company management, profit is an important indicator in assessing a company's financial performance and is often used by investors and financial analysts to measure growth and success. According to Fahri & Setiadi (2022), earnings management is a manager's actions to increase the current period profits of a company he manages without causing an increase in the company's long-term economic profits. However, these actions can be used

as a basis by some parties to assess earnings management as fraud. However, other parties consider this action to be a managerial engineering activity, not fraud because the company carries out managerial engineering activities within the framework of accounting standards, namely still using generally accepted and recognized accounting methods and procedures.

Tax Planning

The main goal of tax planning is to reduce the tax burden, optimize the tax structure, and maximize tax efficiency. Every company certainly wants a small amount of tax costs to obtain higher company profits. Tax planning is measured using the Tax Retention Rate, which is a tool for analyzing a measure of the level of effectiveness of tax management carried out in the company's financial statements for the current year.

According to Bete et al., (2021), their research shows that based on the first hypothesis test, it has been formulated that tax planning affects earnings management, and the results of statistical tests show that the first hypothesis influences earnings management. So it can be concluded that tax planning has a significant effect on earnings management. These results indicate that the higher the level of tax planning, the greater the opportunity for companies to practice earnings management. Because companies that want to carry out tax planning to reduce their tax burden will automatically review their profits.

Deferred Tax Expenses

Deferred tax expense is a tax liability that has not been paid currently, but will be due for payment in the future. This occurs when a company or individual has obtained a tax deduction that exceeds the amount of tax owed at that time. Deferred tax expense can be measured using Different Tax Expense (DTE), which is a tool for identifying tax burdens that can influence the increase or decrease in the tax burden that must be paid by taxpayers in the future.

According to Faqih & Sulistyowati (2021), their research shows that deferred tax expenses have an influence on earnings management which is declared acceptable. The higher the value of the deferred tax burden presented by the company shows an indication that the company or companies are practicing higher earnings management. Based on commercial accounting, the profit figure shows a figure that is greater than fiscal profit based on tax provisions. This is because the financial accounting parameters provide freedom in

terms of preparing financial reports by management, namely by making provisions regarding the principles and various accounting assumptions compared with the rules following tax regulations.

Profitability

Profitability ratios are financial metrics used by investors and analysts to measure and evaluate a company's ability to generate profits or earnings relative to revenue, operating costs, balance sheet assets, and shareholder equity over a certain period. Measuring profitability, namely Net Profit Margin (NPM), Gross Profit Margin (GPM), Return On Assets (ROA), and Return On Equity (ROE). However, in this research, profitability measurement is only limited to the use of Return on Assets (ROA) and Return on Equity (ROE).

According to Setyawan et al., (2021), profitability has a positive influence on earnings management. Profitability influences earnings management. This is because there is motivation from the management that in presenting performance reports well, they will receive certain rewards, thereby triggering earnings management practices. A good presentation of profitability will attract investors' interest in investing in the company. Investors' interest in the value of profitability is what drives earnings management practices.

RESEARCH METHOD

This research is quantitative, namely research by processing research data using statistics. Quantitative data was obtained using secondary data in the form of documentation of financial report results obtained via www.idx.co.id. This research will be proven by testing the hypothesis using statistical analysis methods with multiple linear regression analysis assisted by using the SPSS application.

The population is the subject of the research carried out. The population used in this research is all manufacturing companies listed on the IDX in 2020-2022. The sample is part of the quantity and characteristics of the population. The sampling method used in this research was purposive sampling, meaning samples were taken deliberately and selected based on certain required criteria.

RESULTS AND DISCUSSION

This research uses secondary data in the form of financial reports of manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2020-2022 which have been published and accessed on the official website www.idx.co.id. Determination of the sample using the purposive sampling method.

Based on previously determined criteria, from 171 companies, 74 companies were selected. From this sample, 156 data were selected to be studied over three research periods (2020-2022).

Table 1 shows a summary of the sample selection procedures in this study.

Table 1
Research Sampling Criteria

No.	Criteria	Amount
a.	Manufacturing sector companies listed on the Indonesia Stock Exchange during the 2020-2022 observation period	171
b.	Manufacturing sector companies that do not present annual reports and financial reports for the 2020-2022 observation period	(71)
c.	Company the manufacturing sector experienced losses in the 2020-2022 observation period	(23)
d.	The company manufacturing sector that does not provide data information that will be used as factor analysis of each variable during 2020-2022	(3)
Samples that meet the criteria for one year		74
Number of research samples (3 x 74)		222
Outlier data during processing time		(66)
Total research sample		156

Source: Author's data processing results, 2024

Table 2
Descriptive Statistical Test Results

Variables	N	Min	Max	Mean	Std. Deviation
Tax Planning	156	0.123	0.970	0.745358974	0.100807575
Deferred Tax Expenses	156	0,000	0.121	0.014775641	0.016716449
Profitability	156	0.003	1,333	8.660838984	106.716169968
Profit Management	156	-0.099	0.144	0.035346154	0.056881048
Valid V (listwise)	156				

Source: Primary data processed with SPSS, 2024

Based on Table 2, it can be seen that the total number of data for this research is 156 from a sample of manufacturing companies on the IDX for the 2020-2022 period.

The tax planning variable has an average value of 0.745358974, which means that the company carries out 74.54% tax planning and has a standard deviation value of 0.100807575, a standard deviation value that is lower than the average value indicates that the data is homogeneous (not spread) which is probably caused by the aim of management carrying out tax planning not to reduce profits, but the company carries out tax planning to avoid tax sanctions in the form of interest, fines or increases which can cause waste of the company's resources. The minimum value for companies carrying out tax planning is 0.123, namely PT. Krakatau Steel in 2022 and, the maximum value of companies carrying out tax planning is 0.970, namely at PT. Tjiwi Paper Factory in 2020.

The deferred tax expense variable has an average (mean) value of 0.01477564, which means the company utilizes the deferred tax burden of 1.48% and has a standard deviation value of 0.016716449, a high standard deviation value compared to the average value shows that the data is heterogeneous (scattered), meaning that management takes advantage of the deferred tax burden originating from the results of reconciliation of fixed differences and time differences which can reduce the tax burden that the company must pay in the future. The minimum value for a company that utilizes deferred tax expenses is 0.000, namely at PT. HM Sampoerna Tbk 2020, 2021 and 2022, PT. Kalbe Farma Tbk 2020, PT. Alkindo Naratama 2021 and 2022, PT. Barito Pacific Tbk 2021, PT. Duta Pertiwi Nusantara Tbk 2021 and 2022, PT. Japfa Comfeed Indonesia Tbk 2021 and 2022, PT. Tin Plate Nusantara Tbk 2021, PT. Krakatau Steel Tbk 2022, and PT. Tembaga Mulia Semenank Tbk 2022, and the maximum value of the company that utilizes deferred tax expenses is 0.121, namely at PT. Barito Pacific Tbk in 2020.

The profitability variable has an average value of 8.660838984, which means the company's profitability value is 8.660838984, and has a standard deviation value of 106.716169968, a high standard deviation value compared to the average value indicates that the data is heterogeneous (scattered) which is possibly caused by companies with a low level of profitability having a higher tendency to practice earnings management. The minimum

profitability value is 0.003, namely at PT. Semen Baturaja Tbk in 2020 and the maximum value of company profitability is 1.333, namely at PT. Unilever Indonesia Tbk in 2021.

The earnings management variable has an average value of 0.035346154, which means the company carries out earnings management by manipulating the total profit by 3.53%, and has a standard deviation value of 0.056881048, a standard deviation value that is higher than the average value indicating that the data is heterogeneous (scattered) which is possibly caused by management carrying out earnings management. The minimum value for companies that carry out earnings management is -0.099, namely at PT. Multi Bintang Indonesia in 2022 and the maximum value of companies carrying out earnings management is 0.144, namely PT. Kalbe Farma Tbk in 2022.

Table 3
Kolmogrov-Smirnov Normality Test Results

Variable	Kolmogrov - Smirnov	Criteria	Information
Asmpy sig (2-tailed)	0.200	> 0.05	Data is normally distributed

Source: Primary data processed with SPSS, 2024

The Normality Test in this study used One-Sample Kolmogorov-Smirnov. Based on the results of the One-Sample Kolmogorov-Smirnov test in Table 3, the value of Asymp.Sig. (2-tailed) of 0.200. Asymp.Sig value. (2-tailed) is greater than 0.05. So the regression model in this study meets the normality assumption and it is concluded that the data is normally distributed.

Table 4
Multicollinearity Test Results

Variable	Tolerance Values	VIF	Information
Tax Planning	0.960	1,042	Multicollinearity does not occur
Deferred Tax Expenses	0.985	1,016	Multicollinearity does not occur
Profitability	0.970	1,031	Multicollinearity does not occur

Source: Primary data processed with SPSS, 2024

Based on Table 4, it can be seen that all independent variables have a tolerance value > 0.10 and $VIF \leq 10$, which means they have met the requirements to pass the multicollinearity test. Thus, it can be concluded that in this research data, there were no symptoms of multicollinearity.

Table 5
Autocorrelation Test Results

R	R Square	Adjusted R Square	Dubin-Watson	Information
0.288	0.083	0.064	2,134	Autocorrelation did not occur

Source: Primary data processed with SPSS, 2024

Based on Table 5, it can be seen that the Durbin-Watson value is 2.134. This value will then be compared with the table value which uses a significance value of 5% (0.05), the sample size is 156 (N) and the number of independent variables in this study is 3, so (K=3), the number 1.7202 is obtained from the Durbin-Watson table. namely dL 1.992 and dU 1.7776. So the value obtained is $dU < DW < 4-dU$. This means that it can be said to be $1.7776 < 2.134 < (4-1.7776)$ with the conclusion that there are no symptoms of autocorrelation in Durbin-Watson with a value of $1.7776 < 2.134 < 2.2224$.

Table6
Heteroscedasticity Test Results

Variable	p-value (sig)	Criteria	Information
Tax Planning	0.172	> 0.05	Heteroscedasticity does not occur
Deferred Tax Expenses	0.192	> 0.05	Heteroscedasticity does not occur
Profitability	0.263	> 0.05	Heteroscedasticity does not occur

Source: Primary data processed with SPSS, 2024

Table 6 shows that the significance value of each independent variable is greater than α (0.05), so it can be concluded that this research data does not have heteroscedasticity problems.

Table 7
Multiple Linear Analysis Test Results

Variable	Unstandardized Coefficients		Standardized Coefficient	Q	Sig.
	B	Std. Error	Beta		
	(Constant)	-0.062	0.034		
Tax Planning	0.144	0.044	0.253	2,249	0.001
Deferred Tax Expenses	0.086	0.263	0.025	0.328	0.744
Profitability	-0.072	0.022	-0.249	-3,202	0.002

Source: Primary data processed with SPSS, 2024

Based on Table 7, it is known that the constant value is -0.062. This result can be interpreted as if the value of the independent variables, namely tax planning, deferred tax burden, and profitability is 0 or constant, then the company's potential in carrying out earnings management in general will decrease. The regression coefficient value for the tax planning variable is 0.144 and shows a positive direction, so this shows that if the value of tax planning increases, the company's profit management will also increase. On the other hand, if tax planning decreases, earnings management will decrease and this could have a negative impact on the company. The regression coefficient value of the deferred tax burden variable is 0.086 and shows a positive direction, so this shows that if the value of the deferred tax burden increases, the company's profit management will also increase. On the other hand, if the deferred tax burden decreases, earnings management will decrease. The regression coefficient value for the profitability variable is -0.072 and shows a negative direction, so this shows that if the company's profitability value increases, the company will tend to reduce its earnings management activities. On the other hand, if the company's profitability increases, the company will tend to increase its earnings management activities.

Table 8
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square
1	0.325	0.105	0.088

Source: Primary data processed with SPSS, 2024

The results of the coefficient of determination (R²) can be seen in Table 8. Based on this table, the Adjusted R² value is 0.088. This means that the composition of tax planning variables, deferred tax expense, and profitability has an influence of 8.8% on earnings management, while the remaining 91.2% is influenced by other variables not examined in this research.

Table 9
Simultaneous Significance Test Results (F Test)

Model	Fcount	Ftable	Sig	Information
1	Regression	5,965	0.001	Significant

Source: Primary data processed with SPSS, 2024

The results of the F test can be seen in Table 9. Based on this table, the Fcount is 5.965, while the calculation results for Ftable which are calculated using the formula $df1 = k$ and $df2 = nk-1$ ($k =$ the number of independent variables, $n =$ the number of samples) are $df1 = 3$ and $df2 = 156-3-1 = 152$. Using these calculations, the ftable value obtained is 2.66. In other words, the fcount value is $5.965 > ftable$ is 2.66, while the significance value is $0.001 < 0.05$. These results indicate that the three independent variables simultaneously have a significant effect on earnings management. This also means that the research model can be applied.

Table 10
Statistical Test Results t

Variable	Significance	tcount	ttable	Information
Tax Planning	0.001	2,249	1.65494	H1 Accepted
Deferred Tax Expenses	0.744	0.328	1.65494	H2 Rejected
Profitability	0.002	-3,202	1.65494	H3 Accepted

Source: Primary data processed with SPSS, 2024

The results of the t-test can be seen in Table 10. Based on this table it can be explained as follows:

1. The tax planning variable has tcount (2.249) > ttable (1.65494) and has a significance value of $0.001 < 0.05$, so it can be interpreted that tax planning affects earnings management. Therefore H1 is accepted.
2. The deferred tax expense variable has tcount (0.328) < ttable (1.65494) and has a significance value of $0.744 > 0.05$, so it can be interpreted that deferred tax expense does not affect earnings management. Therefore H2 is rejected.
3. The profitability variable has tcount (3.202) > ttable (1.65494) and has a significance value of $0.002 < 0.05$, so it can be interpreted that profitability affects earnings management. Therefore H3 is accepted.

Impact of Tax Planning Towards Earnings Management

Based on the results of the hypothesis test that has been carried out, it can be seen that tax planning variables influence earnings management. This is proven by Table IV.10, it is known that the tax planning variable has the result tcount (2.249) > ttable (1.65494) and

has a significance value of $0.001 < 0.05$, so it can be concluded that tax planning has an effect on earnings management or H1 is accepted.

The greater the profit the company earns, the greater the tax it will bear. On the other hand, the smaller the profit a company makes, the smaller the tax obligations it will bear. Managers tend to always try to minimize their obligations, including tax obligations. Therefore, managers will try to make company profits always appear lower than actual profits. This effort is made to minimize the taxes the company must pay. To avoid a tax burden that is too large, the company will carry out earnings management so that the reported profit is lower so as to reduce the deferred tax burden borne by the company.

The results of this research are in line with research conducted by Achyani & Lestari (2019) and Baraja et al. (2019) which proves that tax planning affects earnings management, but it contradicts research conducted by Son (2019) which proves that tax planning does not affect earnings management.

Effect of Deferred Tax Expense Towards Earnings Management

Deferred tax expenses were found to have no effect on earnings management in manufacturing sector companies listed on the Indonesia Stock Exchange in 2020-2022. Based on Table IV.10 deferred tax expense has $t_{count} (0.328) < t_{table} (1.65494)$ and has a significance value of $0.744 > 0.05$, which means that deferred tax expense does not affect earnings management or H2 is rejected.

This is because there is a possibility that one of the causes of the emergence of deferred tax expenses is activities of tax planning carried out by the company. Activity tax planning What the company does only affects taxable income. Therefore, deferred tax expenses may arise not because of deliberate actions by company management to carry out earnings management, but could be due to activities tax planning.

The study by Gulo & Mappadang (2022) found the same results that deferred tax expenses do not affect earnings management. This indicates that the company does not want the figure for the deferred tax burden recognized by the company to increase, besides that the deferred tax burden recognized by the company does not influence management in carrying out earnings management practices, while the deferred tax burden will only increase the company's total burden because it has the effect of decreasing profits. Astutik & Mildawati

(2016) also found the same results that deferred tax expenses do not affect earnings management. The results of research conducted by Septianingrum et al. (2022) and Lestari (2018) found different results that deferred tax expenses affect earnings management.

The Influence of Profitability on Earnings Management

Testing the effect of profitability on earnings management produces $t_{count} (3.202) > t_{table} (1.65494)$ and has a significance value of $0.002 < 0.05$, so it can be concluded that profitability affects earnings management. Therefore H1 is accepted.

Profitability is an indicator to measure management performance in managing company assets to generate profits. The profits generated by the company during the current year can be an indicator of the company's profit management practices. Profitability that is too low certainly has an impact on management performance assessment. Management will tend to increase the profits reported in its financial reports to regulate the amount of bonuses received by management so that management manipulates financial reports with earnings management.

The results of this research are in line with research conducted by Lestari & Wulandari (2019), Full Moon (2017) and Paramitha & Idayati (2020) which proves that profitability affects earnings management, but this contradicts research conducted by Fandriani & Tunjung (2019) that profitability does not affect earnings management.

CONCLUSION

This research aims to examine the influence of the level of tax planning, deferred tax burden, and profitability on earnings management in manufacturing companies listed on the Indonesia Stock Exchange for the period 2020-2022. The following are conclusions that can be made from this research.

The results of data analysis on the tax planning variable have $t_{count} (2.249) > t_{table} (1.65494)$ and have a significance value of $0.001 < 0.05$, so it can be interpreted that tax planning affects earnings management. Therefore, H1 is accepted, meaning that higher tax planning will increase opportunities for companies to carry out earnings management. The deferred tax expense variable has $t_{count} (0.328) < t_{table} (1.65494)$ and has a significance value of $0.744 > 0.05$, so it can be interpreted that deferred tax expense does not affect

earnings management. Therefore, H2 is rejected, meaning that increasing or decreasing the deferred tax burden will not influence the company to carry out earnings management. The profitability variable has $t_{count} (3.202) > t_{table} (1.65494)$ and has a significance value of $0.002 < 0.05$, so it can be interpreted that profitability affects earnings management. Therefore, H3 is accepted, meaning that profitability reduces the company's activities in carrying out earnings management.

This research still has several limitations that need to be taken into consideration by future researchers. The research only uses companies in one sector, namely the manufacturing sector listed on the Indonesia Stock Exchange in 2020-2022. This is caused by the small number of companies in Indonesia that carry out earnings management at the company. The year period in this research takes a period of 3 years, namely from 2020 to 2022. So it is still not specific enough to describe long-term conditions. The result of the Adjusted R2 coefficient value is 0.088. This means that the composition of tax planning variables, deferred tax expense, and profitability has an influence of 8.8% on earnings management, while the remaining 91.2% is influenced by other variables not examined in this research. This means that there are still other independent variables that need to be identified to explain company earnings management.

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