

## EXPLORING IMPACT FACTORS ON EARNINGS MANAGEMENT PRACTICES

Suwandi Suwandi<sup>1</sup>, Yustinus Lambyombar<sup>2</sup>, Muhammad Junaidi<sup>3</sup>, Yuliana Yuliana<sup>4</sup>

<sup>1</sup>Institut Ilmu Sosial dan Bisnis Andi Sapada

<sup>2</sup>Universitas Pattimura

<sup>3</sup>Universitas Al Washliyah Darussalam Banda Aceh

<sup>4</sup>Universitas Alkhairaat

Email: suwandiak307@gmail.com

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**Abstract.** Earnings act as a measure of a company's performance and are frequently associated with tactics related to managing earnings. This quantitative research seeks to investigate how deferred tax expenses, tax planning, and firm size affect earnings management practices. The study sample encompasses 13 food and beverage industries in the Indonesian capital market from 2018 to 2022. The sample was selected using a purposive sampling approach. The data for this study is in the form of published financial reports of sample companies, which were collected using the documentation method. Our analytical approach in this investigation was multiple linear regression. The findings show that tax planning and firm size have a significant positive impact on earnings management practices. However, deferred tax expenses show a non-significant negative influence on such practices. In this regard, the implementation of the internal control system needs to be improved to mitigate potential financial manipulation.

**Keywords:** Deferred Tax Expenses; Earnings Management; Financial Manipulation; Firm Size; Tax Planning

**Abstrak.** Laba menjadi ukuran yang menunjukkan performa perusahaan, yang sering kali masih melibatkan praktik manajemen laba. Riset kuantitatif ini dimaksudkan untuk menganalisis dampak beban pajak tangguhan, perencanaan pajak, serta ukuran perusahaan pada praktik manajemen laba. Sampel studi ini mencakup 13 industri makanan dan minuman di pasar modal Indonesia tahun 2018-2022. Sampel tersebut dipilih menggunakan pendekatan *purposive sampling*. Data studi ini berupa laporan keuangan publikasi perusahaan sampel, yang dikumpulkan menggunakan metode dokumentasi. Pendekatan analisis yang diterapkan pada studi ini adalah regresi linear berganda. Temuan mengemukakan bahwa perencanaan pajak serta ukuran perusahaan berdampak positif signifikan pada praktik manajemen laba. Sementara, beban pajak tangguhan berdampak negatif dan tidak signifikan pada praktik manajemen laba. Sebagai tindak lanjut dari temuan ini, maka penting kiranya untuk mengoptimalkan penerapan sistem pengendalian internal sebagai langkah untuk meminimalkan risiko manipulasi keuangan.

**Kata Kunci:** Beban Pajak Tangguhan; Manajemen Laba; Manipulasi Keuangan; Perencanaan Pajak, Ukuran Perusahaan

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## INTRODUCTION

Profit achievement emerges as one of the crucial indicators in evaluating a company's performance. Profit information is beneficial for stakeholders in assessing profit potential and investment risks in the future (Dang, *et al.*, 2020; Pinem & Dahliana, 2023). Management has the responsibility to provide this information to stakeholders. This information is used to assist them in making decisions that impact the sustainability of the company's operations (Suwandi, 2022). This situation encourages managers' tendency to engage in deviant behaviors in profit presentation and reporting (Khatun, *et al.*, 2022). This behavior is often referred to as earnings management (Liu, *et al.*, 2021).

Earnings management practices include efforts to engineer financial reports. Management, as the provider of financial statements, often engages in this unethical behavior to achieve their own objectives (Bouaziz, *et al.*, 2020). These interventions result in a reduction in the accuracy of financial reports in portraying the true state of the company. As a result, there arises an uneven distribution of information among management, shareholders, and stakeholders (Gaio, *et al.*, 2022). Furthermore, these practices can reduce public trust in the transparency and integrity of the company (Bello, *et al.*, 2024; Erin & Bamigboye, 2020). Therefore, strict oversight is necessary to prevent these detrimental earnings management practices.

Among the factors impacting earnings management is deferred tax expenses (Machdar & Nurdiniah, 2021). Deferred taxes typically lead to a decrease in the reported profit amount in financial statements. This process can be achieved through the postponement of revenue recognition and prioritizing expense recognition. Consequently, the desire to minimize taxes can impact actions related to managing earnings, leading to the emergence of deferred tax expenses (Setyawan, *et al.*, 2021). Several studies have indicated that deferred tax expenses drive practices associated with managing earnings (Faqih & Sulistyowati, 2021; Devitasari, 2022). However, other research suggests that earnings manipulation is not influenced by deferred tax expenses (Deviyarty, *et al.*, 2021).

Another factor that could influence practices related to managing earnings is tax planning (Li, *et al.*, 2020). Tax planning includes strategies that companies can employ in tax management. The strategies involved in this planning aim not to violate applicable tax regulations (Lenz, 2020). The hope is to minimize the company's tax liabilities while still complying with tax regulations. However, tax planning practices can lead to a tendency for earnings management (Cahyani & Hendra, 2020). Certain research has demonstrated that tax planning has influenced the implementation of earnings management practices within firms (Fadillah, 2022; Jeradu, 2021). Conversely, other studies argue against the notion that tax

planning affects earnings management (Budiantoro, *et al.*, 2022).

Firm size is included as an element that also affects earnings management actions. Large-scale companies are more inclined to have strong incentives to engage in earnings management (Buchholz, *et al.*, 2020). The primary rationale behind this is to fulfill the expectations of investors and shareholders (Lebert, *et al.*, 2021). Some larger corporations have a tendency to partake in earnings management to improve company performance. As the scale of the company grows, the inclination to implement earnings management also increases (Carolin, *et al.*, 2022). Several studies have indicated that the size of the firm affects actions related to earnings management (Hardiyanti, *et al.*, 2022; Karina & Sutarti, 2021). On the other hand, other research suggests the opposite (Astria, *et al.*, 2021).

This study builds upon prior research which investigated earnings management practices through tax planning and also deferred tax expenses (Bete, *et al.*, 2021; Indarsari, 2020). What sets this study apart is the incorporation of firm size as a factor influencing actions related to earnings management. The focus of this analysis is primarily on the expansion of a company's scale, often correlated with heightened operational intricacies. This scenario arises from management's endeavor to portray the company's performance more favorably to investors and shareholders. Consequently, the inclination toward earnings management practices becomes even more pronounced (El Diri, *et al.*, 2020). Studies like this are important to provide information on how transparent corporate governance can minimize earnings management practices. Additionally, the findings obtained can serve as a basis for further research in uncovering financial manipulation practices. Management may also utilize these results to pinpoint any hazards and flaws in earnings management procedures. Thus, the purpose of this study is to investigate how deferred tax expenses, tax planning, and firm size affect earnings management methods.

The aspect of deferred tax expenses encompasses the burden resulting from the discrepancy between the profit reported by the company and the taxable profit (Nurfadila & Muslim, 2021). This contradiction leads to larger tax payment obligations in the future according to the company's financial statements. Therefore, management often rationalizes tax savings by minimizing tax expenses. This action is subjective and presents opportunities for management to engage in earnings manipulation in financial reporting. The sum of deferred tax expenses also tends to have a noteworthy affect on the implementation of earnings management honed inside the company (Febrianti & Nurdin, 2022). Numerous research studies have demonstrated a notable positive correlation between deferred tax expenses and practices used in managing earnings (Rohmah, *et al.*, 2022; Simanjuntak, 2021). Thus, the proposed

hypothesis (H<sub>1</sub>) can be stated:

**H<sub>1</sub>.** Earnings management practices are significantly and favorably impacted by deferred tax expenses.

One strategy to manage taxes and pay less is through tax planning (Cooper & Nguyen, 2020). Tax planning can be explained through an agency theory framework. This practice arises in response to the conflicting interests between the company and the government. This situation occurs because companies aim for minimal tax payments to reduce their profits, while the government relies on tax revenue from companies as a source of state spending funding. A high level of tax planning is proportionally correlated with an increased tendency for companies to implement earnings management practices (Putri & Fidiana, 2022). Several studies have suggested that tax planning significantly enhances behaviors associated with earnings management (Asmedi & Wulandari, 2021; Rahmawati, *et al.*, 2021). Based on these considerations, formulated research hypothesis (H<sub>2</sub>):

**H<sub>2</sub>.** Earnings management practices are positively and significantly impacted by tax planning.

The dimension in which businesses can be categorized according to their scale is known as the firm size element (Hart, 2021). Generally, large-scale companies receive greater attention from various external parties. In such circumstances, companies desire to avoid larger fluctuations in profits. Therefore, management tends to strive to maintain more consistent profit stability from period to period. This circumstance fosters a propensity for companies to adopt practices related to managing earnings. Several studies show that large companies tend to do this more often (Maulidah & Santoso, 2020; Sitanggang & Purba, 2022). Thus, the research hypothesis (H<sub>3</sub>) can be formulated:

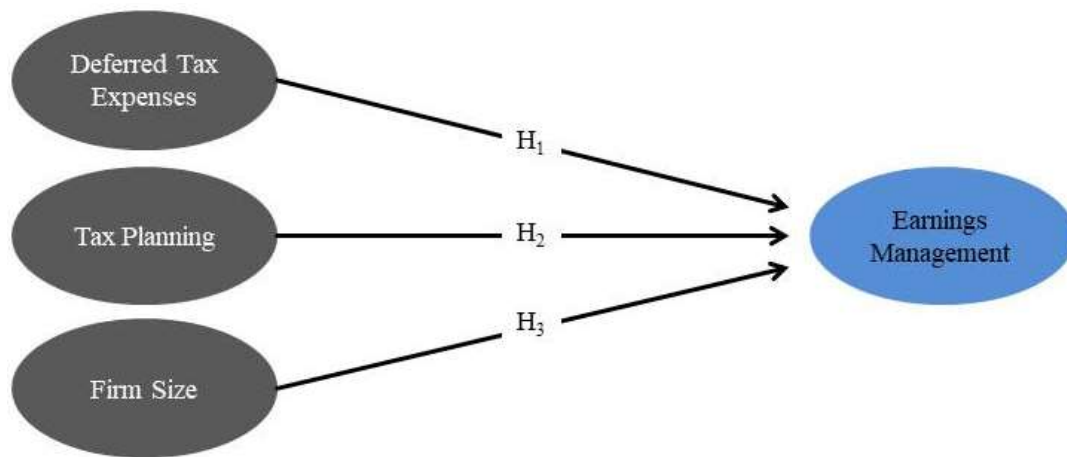
**H<sub>3</sub>.** Earnings management practices are positively and significantly impacted by firm size.

Based on these issues, the research framework can be explained using the format shown in Figure 1.

## **METHOD**

This research is categorized as quantitative research with a causal study approach conducted between July 2024 and August 2024. The population investigated consists of 47 food and beverage industries in the Indonesian capital market from 2018 to 2022. Purposive sampling is the chosen method for selecting samples in this research. Sample selection criteria

include: (1) companies with complete financial reports; and (2) companies that record profits every year. Table 1 shows that a total of 13 companies were selected as the research sample.



**Figure 1.** Research Structure

**Table 1.** Sample of Food and Beverage Industry Indonesia Period 2018-2022

Name of company	Code
PT Akasha Wira International Tbk	ADES
PT Budi Starch & Sweetener Tbk	BUDI
PT Buyung Poetra Sembada Tbk	HOKI
PT Campina Ice Cream Industry Tbk	CAMP
PT Mayora Indah Tbk	MYOR
PT Multi Bintang Indonesia Tbk	MLBI
PT Pratama Abadi Nusa Industri Tbk	PANI
PT Sariguna Primatirta Tbk	CLEO
PT Sekar Laut Tbk	SKLT
PT Sentra Food Indonesia Tbk	FOOD
PT Tri Banyan Tirta Tbk	ALTO
PT Wahana Interfood Nusantara Tbk	COCO
PT Wilmar Cahaya Indonesia Tbk	CEKA

Secondary data is an essential part of this research. This research data involves financial reports that have been published by sample companies. We gathered this information by browsing [www.idx.co.id](http://www.idx.co.id). This data set includes information gathered between 2018 and 2022.

This research focuses on encouraging earnings management practices through deferred tax expenses, tax planning, and firm size as forming factors. Deferred Tax Expenses (DTE) is

calculated by looking at how much tax is owed in the future compared to how much assets a company has at the end of a certain time period (Vržina, 2022). Conversely, the Tax Retention Rate ratio (TRR) is used to compute tax planning. This measurement is assessed by comparing net income to income before taxes (Herdiansyah, *et al.*, 2022). In contrast, the number of assets that a corporation holds determines its firm size (SIZE) (Al-Slehat, *et al.*, 2020). Furthermore, earnings management is evaluated using the Scaled Earnings Changes (SEC) method. To find this figure, we subtract the previous income from the current income of our company, then divide that amount by the stock price from the previous period (Cai, *et al.*, 2020). Table 2 details the variables and their measurements.

**Table 2.** Variable Measurement

Variable	Measurement	Scale
Deferred Tax Expenses	$DTE = \frac{\text{Deferred Tax}}{\text{Total Assets}}$	Ratio
Tax Planning	$TRR = \frac{\text{Net Income}}{\text{Pretax Income}}$	Ratio
Firm Size	$SIZE = \text{LN}(\text{Total Assets})$	Ratio
Earnings Management	$SEC = \frac{\text{Net Income}_t - \text{Net Income}_{t-1}}{\text{Market Value Equity}_{t-1}}$	Ratio

We used SPSS software to analyze the research data. Data processing uses a method called multiple linear regression to see how different things can affect one thing. Before doing regression analysis, it's important to check if the assumptions are met to make sure the regression model is appropriate. These tests include normality, multicollinearity and heteroscedasticity tests. Next, a t-test was carried out to measure the hypothesis proposed in this research.

## RESULTS

Checking classical assumptions in this study is necessary to verify that the applied regression model provides consistent interpretations. Table 3 shows the results of normality, multicollinearity and heteroscedasticity tests.

**Table 3.** Results of Classical Assumption Tests

Variable	Normality	Multicollinearity		Heteroscedasticity
		Tolerance	VIF	
DTE		0,788	1,143	0,401
TRR	0,178	0,488	2,798	0,133
SIZE		0,493	2,759	0,565

Referring to Table 3, when we used the Kolmogorov-Smirnov test to check if the data is normal, we got a p-value of 0,178, which is higher than 0,05. This means that the research data follows a normal distribution. In addition, the results of the multicollinearity test indicate that there is no correlation between the independent variables in this study, with the Tolerance value being greater than 0,1 and the Variance Inflation Factor (VIF) value being less than 10. Additionally, we discovered that the p-value for each of the independent variables is greater than 0,05 when we performed the heteroscedasticity test using the Glejser test. This indicates that there isn't any proof of variations in the study's independent variables' variability.

We examine the relationship between deferred tax expenses, tax planning, and firm size with earnings management using a technique known as multiple linear regression (Table 4).

**Table 4.** Results of Testing the Relationship between Variables

Variable	Coefficient value	Standard error
Constant	-2,837	0,953
DTE	-1,063	1,521
TRR	1,144	0,299
SIZE	0,236	0,156

According to Table 4, the equation for the regression is:  $SEC = -2,837 - 1,063DTE + 1,144TRR + 0,236SIZE + e$ . The constant value of -2,837 signifies that when the values of deferred tax expenses, tax planning, and firm size are all zero, a decrease occurs in earnings management of 2,837 units. The deferred tax expenses coefficient is -1,063, indicating that if the deferred tax expenses increases by one unit, earnings management will decrease by 1,063, assuming other variables remain constant. A negative coefficient value shows that when deferred tax expenses goes up, earnings management goes down. With tax planning at 1,144, earnings management increases by 1,144 for every unit increase in tax planning, assuming all other factors remain constant. The positive coefficient shows that tax planning and earnings

management are related. Additionally, the firm size variable's coefficient value is 0,2366, meaning that for every unit rise in the company's size, the amount of earnings management will increase by 0,236; all other factors remain same. This positive coefficient suggests a direct association among firm size and earnings management.

The t-test was utilized to assess the validity of the hypotheses proposed in the context of this study. Table 5 shows the hypothesis testing findings for this study.

**Table 5.** Results of t-Test

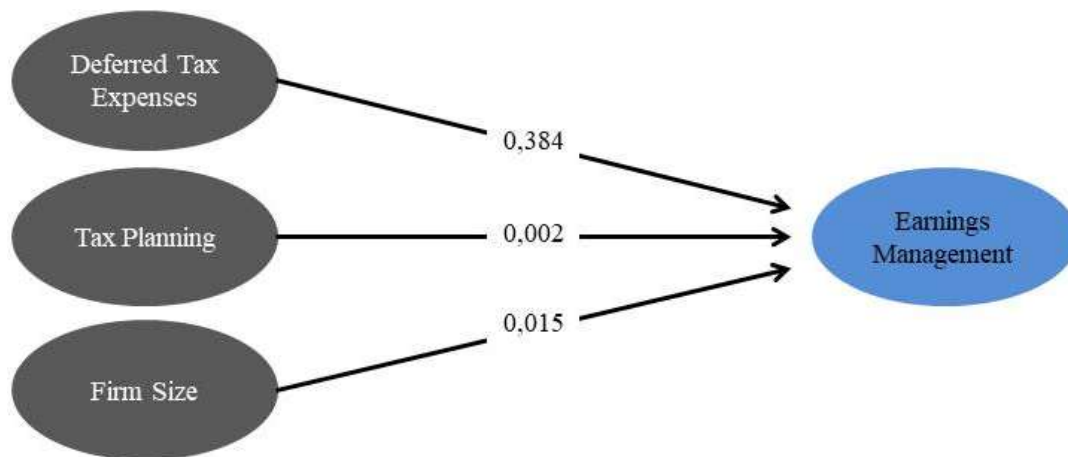
Variable	t <sub>value</sub>	(Sig. < 0,05)	Conclusion
DTE	-0,786	0,384	Rejected
TRR	5,847	0,002	Accepted
SIZE	3,159	0,015	Accepted

Table 5 indicates that at a significance level of  $0,384 > 0,05$ , the deferred tax expenses test yields a t<sub>value</sub> of -0,786. This finding indicates that deferred tax expenses has an insignificant negative impact on earnings management, so that the proposed hypothesis (H<sub>1</sub>) is **rejected**. In the meantime, at a significance threshold of  $0,002 < 0,05$ , the tax planning test yielded a t<sub>value</sub> of 5,847. These findings suggest that earnings management is significantly improved by tax planning. Thus, the study's hypothesis (H<sub>2</sub>) is **accepted**. Moreover, a t<sub>value</sub> of 3,159 is obtained at a significance level of  $0,015 < 0,05$  when testing firm size. This study demonstrates that firm size significantly improves earnings management. Thus, it has been established that the study's third hypothesis (H<sub>3</sub>) is **accepted**. The research results framework that connects these variables is shown in Figure 2.

## DISCUSSION

### Discussion regarding the results of hypothesis testing (H<sub>1</sub>)

According to research results, deferred tax expenses has a negative and insignificant impact on earnings management. This implies that a business is less inclined to manipulate its earnings when it needs to pay significant taxes down the road. This discovery shows that companies don't use deferred tax expenses as a big part of their tricks to manipulate their earnings. Several studies have reported similar results that earnings management actions in companies are not influenced by the size of the deferred tax expenses (Aprillia, *et al.*, 2020; Kusumawati, 2020).



**Figure 2.** Variable Relationship Framework

### **Discussion regarding the results of hypothesis testing (H<sub>2</sub>)**

The findings of this study report that tax planning significantly improves practices related to earnings management. These results mean that the more successfully a company implements tax planning strategies, the greater its tendency to engage in earnings manipulation behavior. Effective tax planning implementation can minimize the company's tax payments by reporting lower taxable income. Such actions can encourage companies to participate in earnings management practices. Previous studies also validate that tax planning positively influences practices related to managing earnings (Pullah, *et al.*, 2021; Roni, 2022).

### **Discussion regarding the results of hypothesis testing (H<sub>3</sub>)**

The study's results reveal that firm size significantly enhances practices related to earnings management. These findings suggest that larger companies are more inclined to involve themselves in earnings manipulation. This phenomenon arises because large companies generally make efforts to modify the reported earnings statements. This action is typically taken because large companies aim to present more favorable financial performance to stakeholders. Numerous research findings indicate that a company's ability to control its earnings is significantly influenced by its size (Subali, *et al.*, 2021; Wati & Foo, 2021).

## **CONCLUSION**

This study examines the effects of deferred tax expenses, tax planning, and firm size on the earnings management practices used by Indonesian food and beverage industries from 2018 to 2022. The study's findings support the notion that deferred tax expenses have an adverse effect on earnings management methods rather than having no effect. This means that if a company has a lot of deferred taxes to pay in the future, it's less likely to manipulate its

earnings. In addition, earnings management practices are positively and significantly influenced by tax planning. This finding shows that when a company does tax planning well, it is likely that the company will do things that make its profits look better. Furthermore, earnings management practices are also influenced by firm size positively and significantly. This implies that a company's likelihood of attempting to control its profits increases with its size.

## RECOMMENDATIONS

Referring to the findings of this research, implementing an optimal internal control system to minimize the risk of financial manipulation is highly recommended. In addition, further research is needed that examines company structure, corporate governance, and disclosure of tax information in influencing earnings management. This research can provide additional insight into the factors that influence earnings management practices. Additionally, research looks at how long-term revenue management affects a business's ability to continue running and growing. This study is important to comprehensively increase our understanding of earnings management practices in the Indonesian financial market.

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