

The Effect of Tax Planning, Deferred Tax Expense, and Taxpayer Compliance on Earnings Management in Food and Beverage Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019–2023 Period

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This study aims to examine the influence of tax planning and deferred tax expense on earnings management in food and beverage companies listed on the Indonesia Stock Exchange. The research is grounded in agency theory and positive accounting theory, which explain managerial incentives in financial reporting decisions. A quantitative approach with an associative design is employed to analyze the relationship between the variables. The data used in this study are secondary data obtained from published financial statements of companies within the selected sector. The sampling technique applied is purposive sampling based on specific criteria to ensure data completeness and consistency. The findings indicate that tax planning has a positive and significant effect on earnings management, suggesting that more effective tax strategies provide greater flexibility for managers to adjust reported earnings. In contrast, deferred tax expense shows a negative and significant effect, implying that it acts as a constraint on managerial discretion in earnings manipulation. These results highlight the dual role of tax-related variables as both enabling and limiting factors in earnings management practices. This study contributes to the literature by providing empirical evidence on the relationship between taxation strategies and financial reporting behavior within a specific industrial context. The findings also offer practical implications for stakeholders to critically evaluate tax-related information as potential indicators of earnings management.

Keywords: Tax Planning, Deferred Tax Expense, Earnings Management, Financial Reporting, Tax Compliance

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1. Introduction

In the era of globalization and the rapid development of capital markets, financial statements have become the primary source of information for stakeholders in making economic and investment decisions. High-quality financial statements must fulfill fundamental qualitative characteristics such as relevance, reliability, comparability, and understandability. However, in practice, not all companies present financial statements that accurately reflect their financial condition and performance due to the presence of specific managerial interests. One phenomenon that frequently occurs in the preparation of financial statements is earnings management. Earnings management refers to actions taken by managers to intervene in or influence financial reporting information with the intention of misleading stakeholders regarding the company's economic performance or affecting contractual outcomes that depend on reported accounting figures. This practice has become a serious concern in the accounting field as it can reduce the credibility and relevance of financial information.

As a developing country with a continuously growing capital market, Indonesia is not immune to earnings management practices. The Indonesia Stock Exchange (IDX) has identified that the quality of financial

reporting remains a critical issue requiring attention from regulators, auditors, and investors. Several cases of financial statement manipulation in recent years indicate that such practices persist across various industrial sectors. The food and beverage sector is one of the most strategic and vital sectors in Indonesia's economy, contributing significantly to national economic growth. According to data released by the Ministry of Industry in 2023, this sector contributed the largest share to the non-oil and gas manufacturing GDP. Additionally, it absorbs a substantial workforce and demonstrates consistent growth even amid economic uncertainty.

The unique characteristics of the food and beverage sector, where products represent basic human needs, result in relatively stable and inelastic demand. However, the sector is also highly competitive, involving both local and multinational companies competing for market share. This condition creates considerable pressure on management to continuously present strong financial performance to investors, creditors, and other stakeholders. Such pressure may encourage management to adopt various strategies, including tax-related and financial reporting policies. Tax represents a significant burden as it directly reduces net income available to shareholders. Therefore, companies often attempt to minimize tax liabilities through both legal and, in some cases, questionable means.

Tax planning is considered an initial step in tax management aimed at minimizing tax burdens efficiently. According to (Suandy, 2021), tax planning is the process of organizing taxpayers' activities in such a way that tax obligations are minimized within the framework of applicable tax regulations without violating the law. However, tax planning activities are closely associated with earnings management practices, as both exploit flexibility within accounting standards and tax regulations. Empirical research by (Aditama and Purwaningsih, 2020) found that tax planning has a positive and significant effect on earnings management. Similarly, (Wardani and Santi, 2021) reported a strong positive correlation, indicating that management uses regulatory flexibility to simultaneously reduce tax burdens and manage reported earnings. Conversely, (Pratiwi and Nurlaela, 2022) found no significant relationship between tax planning and earnings management, suggesting inconsistencies in prior findings and the need for further investigation.

In addition to tax planning, deferred tax expense is another crucial variable. Deferred tax arises from temporary differences between accounting profit and taxable income. According to (Phillips, Pincus, and Rego, 2020), deferred tax expense can serve as an indicator of earnings quality, as abnormal increases may signal earnings management practices. Empirical evidence by (Amelia and Murtanto, 2021) and (Sari and Putra, 2022) confirms that deferred tax expense has a positive effect on earnings management, as it provides flexibility for managers to manipulate reported earnings. However, (Hidayat and Wijaya, 2023) argue that deferred tax differences are natural consequences of regulatory differences rather than deliberate manipulation tools.

The third variable is taxpayer compliance, defined as the willingness of taxpayers to fulfill their obligations in accordance with tax regulations. According to (Rahayu, 2020), compliance includes both formal and material aspects. Higher compliance reflects better corporate governance and reduces opportunistic managerial behavior. Studies by (Dewi, Ratnadi, and Yasa, 2021) and (Kusuma and Lestari, 2022) indicate that taxpayer compliance negatively affects earnings management, meaning that higher compliance reduces manipulation practices. However, (Rahman and Sari, 2023) found no significant relationship, indicating mixed empirical results.

The research period from 2019 to 2023 captures diverse economic conditions, including pre-pandemic stability, the COVID-19 disruption, and the recovery phase. According to Bank Indonesia (2021), the food and beverage sector showed resilience during the pandemic, although challenges such as supply chain disruptions and rising costs persisted.

From a theoretical perspective, earnings management can be explained by agency theory, which highlights conflicts of interest between principals and agents (Jensen and Meckling, 1976). According to (Scott, 2021), information asymmetry allows managers to manipulate financial reports for personal gain. Positive accounting theory further explains that managers choose accounting policies to maximize their utility, as reflected in the bonus plan, debt covenant, and political cost hypotheses. Additionally, stakeholder theory (Freeman, 2020) emphasizes that companies must balance the interests of multiple stakeholders, which may also drive earnings management practices.

The inconsistency of previous research findings highlights a research gap. Differences in periods, samples, measurement proxies, and methodologies contribute to varying results. According to (Hapsari and Mulyani, 2023), longer observation periods provide more robust insights. This study aims to address these gaps by examining the combined effect of tax planning, deferred tax expense, and taxpayer compliance in the food and beverage sector during a dynamic economic period. The findings are expected to contribute both theoretically and practically by enhancing understanding of taxation strategies and financial reporting quality in Indonesia.

2. Literature Review and Problem Statement

Literature Review

The theoretical foundation of this study is primarily grounded in agency theory, positive accounting theory, and supporting conceptual frameworks related to taxation and earnings management. Agency theory explains the relationship between management as agents and shareholders as principals, where conflicts of interest may arise due to differences in objectives between internal and external parties (Silaban and Suryani, 2020). This conflict necessitates the presence of external auditors as mediators to ensure the credibility and fairness of financial statements in accordance with applicable accounting standards (Devi and Arinta, 2021).

Furthermore, positive accounting theory, developed by Watts and Zimmerman, provides a comprehensive explanation of managerial behavior in selecting accounting policies. This theory assumes that managers act rationally to maximize their self-interest under various contractual and economic pressures. It posits that flexibility in accounting standards allows managers to choose policies that minimize contracting costs and maximize firm value. Within this framework, earnings management is viewed as an opportunistic action driven by managerial incentives, including bonus plan hypothesis, debt covenant hypothesis, and political cost hypothesis.

From a conceptual perspective, tax planning represents a strategic effort by companies to minimize tax liabilities while remaining within the boundaries of applicable regulations. According to Dewi and Nuswantara (2021), tax planning refers to structured efforts to reduce tax obligations without violating tax laws. Similarly, Januri and Kartika (2021) emphasize that tax planning is a fundamental component of tax management aimed at achieving tax efficiency. The effectiveness of tax planning can be measured using the Tax Retention Rate (TRR), which reflects the proportion of net income retained after tax relative to pre-tax income (Wild et al., 2004; Rusdyanawati and Hidayati, 2020).

Deferred tax expense is another important variable in this study, arising from temporary differences between accounting profit and taxable income. According to Lutfi et al. (2017), deferred tax expense represents the tax impact of timing differences in income and expense recognition. This mechanism allows companies to defer tax payments, thereby increasing reported profit in the current period. Phillips et al. (2003) suggest that deferred tax expense, when scaled by total assets, can serve as a useful proxy for detecting earnings management practices.

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Taxpayer compliance also plays a crucial role in shaping corporate financial behavior. According to James and Alley (2002), tax compliance refers to the condition in which taxpayers fulfill their obligations accurately and timely without coercion, while OECD (2019) defines it as the willingness to adhere to tax laws supported by effective administrative systems. Rahayu (2020) further distinguishes between formal and material compliance, highlighting that compliance involves both procedural accuracy and substantive correctness in tax reporting. From a behavioral perspective, Ajzen (2020) explains that compliance is influenced by attitudes, subjective norms, and perceived behavioral control through the Theory of Planned Behavior.

Earnings management itself is defined as managerial intervention in financial reporting through the selection of accounting policies and procedures to achieve certain objectives (Yuliza and Fitri, 2020). According to Fahmi (2011), earnings management involves deliberate actions to adjust reported earnings in accordance with managerial interests. This behavior is closely associated with information asymmetry, where managers possess superior information compared to shareholders, enabling them to manipulate financial reports for personal or organizational benefit.

The motivation for earnings management is further influenced by flexibility within accounting standards. Prasetyo et al. (1875) argue that management discretion in selecting accounting methods, applying professional judgment, and timing revenue and expense recognition provides opportunities to influence reported financial performance. Additionally, earnings management can be identified using the earnings distribution approach, which assumes that managers attempt to exceed minimum earnings thresholds to maintain stakeholder confidence (Phillips et al., 2003).

Overall, the literature suggests that tax planning, deferred tax expense, and taxpayer compliance are closely linked to earnings management practices. These variables interact within a complex framework shaped by managerial incentives, regulatory environments, and corporate governance structures.

Problem Statement

Despite extensive research on the relationship between taxation variables and earnings management, empirical findings remain inconsistent. Some studies indicate that tax planning and deferred tax expense positively influence earnings management, while others report insignificant or even contradictory results. Similarly, taxpayer compliance has been found to both reduce and have no significant impact on earnings management practices, depending on the context and measurement approach.

These inconsistencies highlight a significant research gap, particularly in the context of the food and beverage sector in Indonesia. Previous studies often focus on different industries, shorter observation periods, or limited combinations of variables, resulting in fragmented conclusions. Moreover, the unique characteristics of the food and beverage industry, including intense competition, stable demand, and regulatory complexity, may influence managerial behavior differently compared to other sectors.

Another critical gap lies in the integration of tax planning, deferred tax expense, and taxpayer compliance within a single analytical framework. Most prior studies examine these variables separately, thereby limiting the ability to understand their combined effect on earnings management. This limitation underscores the need for a more comprehensive approach that captures the interaction between taxation strategies and financial reporting practices.

Furthermore, the research period covering recent economic disruptions and recovery phases introduces additional complexity. Changes in economic conditions, regulatory reforms, and corporate strategies may alter the dynamics between taxation and earnings management, making it necessary to reassess these relationships using updated data and robust methodologies.

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Therefore, this study seeks to address these gaps by examining the influence of tax planning, deferred tax expense, and taxpayer compliance on earnings management in food and beverage companies listed on the Indonesia Stock Exchange. By integrating these variables within a single model and applying a more comprehensive analytical approach, this research aims to provide deeper insights into the interplay between taxation practices and financial reporting behavior, as well as contribute to the development of accounting and taxation literature.

3. Method

This study adopts a quantitative research approach with an associative design to examine the relationship between tax planning, deferred tax expense, taxpayer compliance, and earnings management. The quantitative approach is selected because it allows for systematic measurement and statistical analysis of relationships among variables, thereby providing empirical evidence to support or reject the proposed hypotheses.

The object of this research consists of food and beverage companies listed on the Indonesia Stock Exchange (IDX). This sector is chosen due to its strategic role in the Indonesian economy and its relatively stable yet competitive characteristics, which may influence managerial behavior in financial reporting. The observation period covers five years, from two thousand nineteen to two thousand twenty three, in order to capture variations in economic conditions, including the pre-pandemic period, the COVID-19 disruption, and the recovery phase.

The data used in this study are secondary data obtained from annual financial statements published by the Indonesia Stock Exchange and the official websites of the respective companies. The use of secondary data ensures objectivity and reliability, as the data have been audited and publicly disclosed. Data collection is conducted through a documentation method, focusing on financial information relevant to the measurement of research variables.

The population of this study includes all food and beverage companies listed on the Indonesia Stock Exchange during the observation period. The sample is determined using a purposive sampling technique, where companies are selected based on specific criteria to ensure data completeness and consistency. The criteria generally include companies that publish complete financial statements, present data consistently during the research period, and provide the necessary information for calculating all research variables.

The dependent variable in this study is earnings management. Earnings management is measured using the earnings distribution approach, which captures changes in earnings relative to market value. This approach is based on the assumption that managers tend to adjust reported earnings to meet certain thresholds in order to maintain positive perceptions among stakeholders (Phillips et al., 2003). This method is considered appropriate as it reflects managerial behavior in responding to market expectations.

The independent variables consist of tax planning, deferred tax expense, and taxpayer compliance. Tax planning is proxied using the Tax Retention Rate (TRR), calculated as the ratio of net income to pre-tax income. This ratio reflects the company's ability to retain earnings after tax and indicates the effectiveness of its tax management strategy (Wild et al., 2004; Rusdyanawati and Hidayati, 2020) .

Deferred tax expense is measured by scaling deferred tax expense with total assets from the previous period. This measurement approach aims to capture the proportional impact of deferred tax on the company's financial position and is widely used in prior studies to identify potential earnings management practices (Phillips et al., 2003) .

Taxpayer compliance is measured based on the company's adherence to tax regulations, reflecting both formal and material compliance. This includes the accuracy and timeliness of tax reporting as well as the correctness of tax calculations. The concept of compliance is grounded in the definitions provided by James and Alley (2002), OECD (2019), and Rahayu (2020), which emphasize voluntary adherence to tax obligations and the role of administrative systems in supporting compliance .

The data analysis technique employed in this study includes descriptive statistics and multiple linear regression analysis. Descriptive statistics are used to provide an overview of the characteristics of the data, including mean, minimum, maximum, and standard deviation values. This analysis helps in understanding the distribution and variability of each variable before conducting further statistical testing.

Prior to regression analysis, classical assumption tests are conducted to ensure the validity and reliability of the model. These tests include normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The normality test examines whether the data are normally distributed, while the multicollinearity test identifies the presence of high correlations among independent variables. The heteroscedasticity test evaluates whether the variance of the residuals is constant, and the autocorrelation test checks for correlations among residuals across observations.

Multiple linear regression analysis is then applied to examine the influence of independent variables on the dependent variable. Hypothesis testing is conducted using partial tests (t-test) to evaluate the individual effect of each independent variable, and simultaneous tests (F-test) to assess the combined effect of all independent variables. In addition, the coefficient of determination is used to measure the extent to which the independent variables explain the variation in earnings management.

Through this methodological approach, the study aims to provide robust empirical evidence regarding the relationship between tax-related variables and earnings management practices in the Indonesian food and beverage sector.

4. Results and Discussion

Data Description and Descriptive Statistics

This study utilizes secondary data derived from the financial statements of food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The data include net income, pre-tax income, deferred tax expense, total assets, company earnings, and market value of equity. Based on the predetermined sampling criteria, 61 companies were selected, resulting in a total of three hundred five observations.

Descriptive statistical analysis is conducted to provide an overview of the research variables, namely tax planning measured by the Tax Retention Rate, deferred tax expense, and earnings management. The analysis presents minimum, maximum, mean, and standard deviation values to describe the distribution and characteristics of the data.

Table 1. Descriptive Statistics of Research Variables

Variable	Symbol	N	Minimum	Maximum	Mean	Std. Deviation
Tax Planning	TRR	305	0.45	0.98	0.78	0.12
Deferred Tax Expense	DTE	305	-0.05	0.08	0.02	0.03
Earnings Management	ΔE	305	-0.15	0.2	0.03	0.07

Tax planning (TRR) ranges from 0.45 to 0.98 with a mean of 0.78, indicating relatively consistent tax planning practices across firms, as reflected by the low standard deviation of 0.12. Deferred tax expense (DTE) ranges from -0.05 to 0.08 with a mean of 0.02, and its small standard deviation of 0.03 suggests a

stable proportion relative to total assets. Earnings management (ΔE) ranges from -0.15 to 0.20 with a mean of 0.03, indicating moderate variation among sampled companies.

Classical Assumption Tests

Prior to regression analysis, classical assumption tests are conducted to ensure that the model is unbiased and meets the Best Linear Unbiased Estimator (BLUE) criteria. The tests include normality, multicollinearity, heteroscedasticity, and autocorrelation.

Normality Test

The normality test is conducted to examine whether the regression residuals are normally distributed. The Kolmogorov-Smirnov method is applied, resulting in an Asymp. Sig. (2-tailed) value of 0.112. Since the significance value exceeds 0.05, the residuals are considered normally distributed.

Multicollinearity Test

The multicollinearity test is performed to detect high correlations among independent variables. The criteria used are a Variance Inflation Factor (VIF) value below 10 and a tolerance value above 0.10.

Table 2. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Tax Planning (TRR)	0.892	1.121	No multicollinearity
Deferred Tax Expense (DTE)	0.902	1.109	No multicollinearity

Based on Table 2, the tolerance values for both variables are above 0.10 and the VIF values are below 10. Therefore, it can be concluded that there is no multicollinearity problem in the regression model.

Heteroscedasticity Test

The heteroscedasticity test aims to examine whether the variance of residuals differs across observations. The Glejser method is applied, and the results show that none of the independent variables significantly affect the absolute residual values (significance > 0.05). This indicates that the model does not suffer from heteroscedasticity.

Autocorrelation Test

The autocorrelation test is conducted to determine whether residuals are correlated across time. The Durbin-Watson (DW) test yields a value of 1.856. With 305 observations and 2 independent variables, the critical values are approximately 1.758 (dL) and 1.779 (dU). Since the DW value is greater than dU and less than 4 minus dU, it can be concluded that there is no autocorrelation in the model.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to examine the effect of independent variables, namely tax planning and deferred tax expense, on earnings management. The regression model is formulated as follows:

$$\Delta E = \alpha + \beta_1 TRR + \beta_2 DTE + e$$

Where earnings management is represented by ΔE , α denotes the constant, β represents the regression coefficients, TRR refers to tax planning, DTE represents deferred tax expense, and e is the error term.

Table 3. Multiple Linear Regression Analysis Results

Variable	Coefficient (B)	Std. Error	t-value	Sig.
Constant	0.015	0.008	1.875	0.062
Tax Planning (TRR)	0.185	0.042	4.405	0

Variable	Coefficient (B)	Std. Error	t-value	Sig.
Deferred Tax Expense (DTE)	-0.321	0.119	-2.697	0.007

The model produces an R value of 0.287, indicating a relatively weak correlation between the independent and dependent variables. The R Square value of 0.082 implies that tax planning and deferred tax expense collectively explain 8.2% of the variation in earnings management, while the remaining 91.8% is explained by other variables outside the model.

The F-statistic value of 13.584 with a significance level of 0.000 indicates that the regression model is statistically significant. The regression equation is formulated as follows:

$$\Delta E = 0.015 + 0.185TRR - 0.321DTE$$

t-Test (Partial Test)

The t-test is conducted to evaluate the individual effect of each independent variable on earnings management.

Hypothesis 1 (H1): Tax Planning (TRR)

The regression coefficient for TRR is 0.185, with a t-value of 4.405 and a significance level of 0.000. Since the significance value is below 0.05 and the coefficient is positive, H1 is accepted. This indicates that tax planning has a positive and significant effect on earnings management. Companies with higher tax efficiency tend to engage more in earnings management practices.

Hypothesis 2 (H2): Deferred Tax Expense (DTE)

The regression coefficient for DTE is -0.321, with a t-value of -2.697 and a significance level of 0.007. Since the significance value is below 0.05 and the coefficient is negative, H2 is accepted. This implies that deferred tax expense has a negative and significant effect on earnings management, suggesting that higher deferred tax obligations may constrain managerial discretion in manipulating earnings.

F-Test (Simultaneous Test)

The F-test is conducted to assess the joint effect of independent variables on the dependent variable. The results show an F-statistic of 13.584 with a significance level of 0.000. Since the significance value is below 0.05, it can be concluded that tax planning and deferred tax expense simultaneously have a significant effect on earnings management.

Research Discussion

The Effect of Tax Planning on Earnings Management

The findings indicate that tax planning, proxied by the Tax Retention Rate, has a positive and significant effect on earnings management. This result is consistent with prior studies conducted by Rohman et al. (2022) and Astutik (2014), which also reported a positive relationship.

This finding suggests that a higher Tax Retention Rate reflects more effective tax planning strategies in minimizing current tax burdens, thereby increasing net income. The increase in reported earnings provides greater flexibility for management to engage in earnings management in order to achieve financial targets, meet market expectations, or maximize managerial compensation, as explained by the Bonus Plan Hypothesis in Positive Accounting Theory. In the highly competitive food and beverage sector, such pressure encourages management to utilize legally permissible tax planning strategies as instruments for earnings management.

The Effect of Deferred Tax Expense on Earnings Management

The results confirm that deferred tax expense has a negative and significant effect on earnings management, which is in line with the findings of Ayem and Subekti (2021). This result indicates that deferred tax expense, which arises from temporary differences between accounting and taxable income, tends to reduce reported net income. As a result, it limits managerial flexibility to engage in income-increasing earnings management. The presence of deferred tax expense acts as a constraint, reducing the ability of managers to manipulate earnings upward. In certain situations, it may also encourage income-decreasing strategies, such as big bath accounting, to offset future financial impacts. Overall, deferred tax expense functions as a limiting factor in earnings management practices.

Implications of the Research Findings

The findings of this study provide both theoretical and practical implications. From a theoretical perspective, the results support Agency Theory and Positive Accounting Theory, particularly the Bonus Plan Hypothesis, which explains that managers have incentives to select accounting policies, including tax-related decisions, to increase reported earnings. In addition, the role of deferred tax expense reinforces the relevance of signaling theory, as tax-related accounting components can serve as signals that influence financial reporting behavior. From a practical standpoint, the results offer valuable insights for corporate management, indicating that tax planning is not only a tool for tax efficiency but also a mechanism that may influence earnings management decisions, while deferred tax expense can limit reporting flexibility. For investors and creditors, these findings highlight the importance of critically analyzing earnings components, particularly those related to tax planning and deferred tax accounts, as potential indicators of earnings management practices. Furthermore, for regulators and tax authorities, the study underscores the need for stricter oversight of tax planning activities that may be used opportunistically for aggressive earnings management, even when conducted within legal boundaries.

5. Conclusion

This study examines the relationship between tax planning, deferred tax expense, and earnings management in food and beverage companies listed on the Indonesia Stock Exchange. The findings provide empirical evidence that tax-related strategies play a meaningful role in shaping financial reporting behavior.

The results reveal that tax planning has a positive and significant influence on earnings management. This indicates that more effective tax planning strategies, reflected in higher tax retention, tend to create greater opportunities for managerial discretion in adjusting reported earnings. Such behavior aligns with the perspective of Positive Accounting Theory, where managers are motivated to select accounting policies that enhance reported performance and fulfill contractual or market expectations.

In contrast, deferred tax expense is found to have a negative and significant effect on earnings management. This suggests that the presence of deferred tax obligations acts as a constraint on managerial flexibility in manipulating earnings. Deferred tax expense, which arises from temporary differences between accounting and taxable income, tends to reduce reported profitability and limit the ability of managers to engage in income-increasing practices.

Overall, the study highlights that taxation variables do not operate in isolation but interact within a broader financial reporting framework influenced by managerial incentives and regulatory conditions. These findings contribute to the understanding of how tax-related components can simultaneously serve as both tools and constraints in earnings management practices.

From a practical perspective, the study emphasizes the importance for stakeholders, including investors, creditors, and regulators, to carefully evaluate tax-related information in financial statements as potential indicators of earnings management behavior.

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