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Research/Review Article

Uncovering the Role of Tax Planning and Deferred Tax Expenses in Shaping Earnings Management: A Study on IDX Manufacturing Companies

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Abstract

This study aims to analyze the influence of tax planning and deferred tax burden on earnings management in manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2015. This study uses secondary data, namely the annual financial reports of sample manufacturing companies for the period 2013-2015, downloaded from the Indonesia Stock Exchange website (www.idx.co.id). The analytical method used is logistic regression with a significance level of 5%. The results show that partial tax planning has a positive and significant effect on earnings management, and deferred tax burden has a positive and significant impact on earnings management. The managerial implication that can be drawn is that company management needs to be more careful in implementing tax strategies to avoid the practice of earnings management, which can reduce the credibility of financial reports. The implementation of tax planning should be focused on the efficiency of tax burdens under regulations without sacrificing transparency and the quality of reported earnings. In addition, the management of deferred tax burdens must be carried out with great care so as not to be used as a means of accounting manipulation, but rather to reflect the company's actual economic condition.

Keywords: Tax Planning, Deferred Tax Expense, Earnings Management

JEL Classification: M41, H25, M48

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1. Introduction

Earnings management is a crucial issue in financial reporting because it directly affects the credibility of financial statements and investor trust. In Indonesia, manufacturing companies listed on the Indonesia Stock Exchange (IDX) play a significant role in economic development due to their contribution to national income and employment absorption. However, the pressure to consistently demonstrate good performance often encourages managers to engage in earnings management practices, which reduces the quality of reported earnings (Gunny, 2010; Roychowdhury, 2006). Financial statements should reflect the company's actual financial position, but earnings manipulation can distort economic decision-making for stakeholders.

Tax planning is one of the strategies that companies frequently use to minimize their tax burden. While tax planning is legally permitted, it is often associated with earnings management since both are aimed at optimizing after-tax profits and managerial incentives (Desai & Dharmapala, 2009; Pohan, 2015). The close relationship between tax planning and reported earnings shows that corporate tax strategies may serve as a tool not only for tax efficiency but also for income manipulation. This dual role highlights the need to investigate the extent to which tax planning practices contribute to earnings management.

Deferred tax expenses, which result from temporary differences between accounting income and taxable income, are also an important factor that may influence earnings management. The discretion given by accounting standards, such as PSAK 46 in Indonesia, allows management to adjust income recognition across periods, creating opportunities for manipulation (Phillips, Pincus, & Rego, 2003; Hakim & Praptoyo, 2015). For instance, managers may recognize deferred tax liabilities or assets strategically to smooth earnings or reduce visible tax burdens. This practice undermines transparency and weakens investor confidence in financial reporting.

Previous research has shown inconsistent results regarding the relationship between tax planning, deferred tax expense, and earnings management. Some studies found a significant and positive relationship (Astutik & Mildawati, 2016; Santana & Wirakusuma, 2016), while others reported no significant impact (Aditama & Purwaningsih, 2014; Ningrat, 2014). These discrepancies indicate a research gap that needs to be addressed, particularly in the context of Indonesian manufacturing companies that face intense competition and strict taxation policies. This study, therefore, aims to fill this gap by analyzing how tax planning and deferred tax expenses affect earnings management in manufacturing companies listed on the IDX during the 2013–2015 period.

Based on this background, the research problems can be formulated as follows: (1) Does tax planning affect earnings management in manufacturing companies listed on the IDX? (2) Does deferred tax expense affect earnings management in manufacturing companies listed on the IDX? and (3) Do tax planning and deferred tax expenses simultaneously influence earnings management? The objective of this study is to provide empirical evidence on the effect of tax planning and deferred tax expenses on earnings management. The study is expected to contribute practically by helping company management implement tax strategies responsibly while maintaining the credibility of financial statements, and to provide insights for regulators and investors to interpret financial reports more critically. The novelty of this research lies in combining the two explanatory variables tax planning and deferred tax expense within the specific context of Indonesian manufacturing companies. In this area, empirical studies are still limited.

2. Literature Review and Hypothesis

Literature Review

Earnings Management

Earnings management is a managerial action to influence reported earnings by using accounting discretion or operational decisions to achieve specific objectives (Healy & Wahlen, 1999). This practice can be carried out through accrual-based methods, such as adjusting provisions or depreciation, or through real activity manipulation, such as accelerating sales or delaying expenses (Roychowdhury, 2006). Although earnings management may be within the boundaries of accounting standards, it reduces the reliability and transparency of financial statements, which may mislead stakeholders in making decisions (Gunny, 2010).

Tax Planning and Earnings Management

Tax planning is a strategy used by firms to minimize tax obligations legally without violating regulations (Pohan, 2015). While tax planning is considered legitimate, it is often associated with earnings management, since both aim to optimize after-tax profits. Desai and Dharmapala (2009) suggest that corporate tax avoidance practices are linked to managerial incentives for income manipulation. In this context, tax planning may not only reduce the tax burden but also provide opportunities to adjust reported earnings. Empirical studies have confirmed this association, showing that higher tax planning activities increase the likelihood of earnings management practices in firms (Astutik & Mildawati, 2016; Santana & Wirakusuma, 2016).

Deferred Tax Expense and Earnings Management

Deferred tax expense arises from temporary differences between accounting profit and taxable profit, as regulated in PSAK 46. These differences allow managers to shift recognition of tax burdens to future periods, which may be used as a tool for earnings management (Phillips, Pincus, & Rego, 2003). According to Positive Accounting Theory (Watts & Zimmerman, 1986), managers tend to select accounting methods that minimize political costs and tax burdens, and deferred tax items can serve this purpose. Empirical research supports this view, with findings that deferred tax expense significantly influences the probability of earnings manipulation (Hakim & Praptoyo, 2015; Astutik & Mildawati, 2016). However, other studies suggest that deferred tax expense does not always have a significant impact, indicating that contextual factors such as industry characteristics may play a role (Ningrat, 2014).

Prior Studies and Research Gaps

Several studies have investigated the relationship between tax planning, deferred tax expense, and earnings management, but the results are inconsistent. Astutik and Mildawati (2016) found that both tax planning and deferred tax expense positively affected earnings management in Indonesian manufacturing companies. Similarly, Hakim and Praptoyo (2015) found significant effects in the banking sector. In contrast, Aditama and Purwaningsih (2014) reported that tax planning did not significantly affect earnings management in non-manufacturing firms, while Ningrat (2014) concluded that deferred tax expense was not a strong predictor of earnings manipulation.

These mixed findings indicate a research gap that needs to be addressed, especially within the manufacturing sector in Indonesia, which is characterized by high competition and complex tax regulations. Therefore, this study aims to provide further empirical evidence on the influence of tax planning and deferred tax expense on earnings management in manufacturing companies listed on the IDX during the 2013–2015 period.

Hypothesis

Tax Planning and Earnings Management

Tax planning refers to a strategy designed by companies to minimize their tax burden legally without violating applicable tax regulations (Pohan, 2015). While tax planning is intended to achieve tax efficiency, it also provides opportunities for earnings manipulation since managers can adjust reported earnings to optimize after-tax profits. According to Desai and Dharmapala (2009), firms often adopt tax strategies that simultaneously reduce taxes and alter reported financial results, creating a link between tax planning and earnings management.

Previous research has shown that tax planning significantly influences the extent of earnings management. Astutik and Mildawati (2016) found that higher levels of tax planning in Indonesian manufacturing companies were positively associated with earnings management practices. Similarly, Santana and Wirakusuma (2016) demonstrated that aggressive tax planning strategies were linked to income manipulation to achieve target performance. However, contrary findings were reported by Aditama and Purwaningsih (2014), who found no significant influence of tax planning on earnings management in non-manufacturing companies. Phillips, Pincus, and Rego (2003) also argue that while tax planning can provide a cushion for managers, its impact varies depending on firm-specific incentives. Based on the above discussion, it is expected that tax planning positively affects earnings management.

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

Deferred Tax Expense and Earnings Management

Deferred tax expense arises from temporary differences between accounting income and taxable income. This flexibility creates room for managers to engage in income smoothing or income shifting across accounting periods (Phillips et al., 2003). According to Watts and Zimmerman's (1986) Positive Accounting Theory, managers are motivated to select accounting methods that minimize political costs and taxation burdens, making deferred tax expense an effective mechanism to manage reported earnings.

Several empirical studies have supported this theoretical perspective. Hakim and Praptoyo (2015) found that deferred tax expense had a significant effect on earnings management in Indonesian banking firms. Similarly, Astutik and Mildawati (2016) confirmed that deferred tax expense played a role in explaining earnings management in manufacturing companies. Meanwhile, Ningrat (2014) provided a contrasting result by showing that deferred tax expense did not significantly increase the probability of earnings management, indicating that the relationship may depend on industry characteristics. In line with this, Phillips et al. (2003) demonstrated that deferred tax expense serves as a strong predictor of discretionary accruals and thus of earnings management. From the above evidence, deferred tax expense positively influences earnings management.
H2: Deferred tax expense has a positive and significant effect on earnings management.

Tax Planning, Deferred Tax Expense, and Earnings Management
Tax planning and deferred tax expense are interrelated in shaping firms' earnings management practices. On the one hand, tax planning enables managers to minimize current tax liabilities through structured financial arrangements; On the other hand, deferred tax expense provides flexibility to defer or accelerate recognition of tax obligations, which may facilitate income manipulation. The combination of both practices provides a powerful tool for managers to manage earnings.

Supporting this, Astutik and Mildawati (2016) demonstrated that both tax planning and deferred tax expense simultaneously had a positive and significant effect on earnings management. Phillips et al. (2003) highlighted that deferred tax items, when coupled with aggressive tax planning, serve as an effective measure to detect income manipulation. Santana and Wirakusuma (2016) also showed that firms that aggressively manage taxes are more likely to engage in earnings management practices. Desai and Dharmapala (2009) further argued that tax avoidance strategies, including deferred tax management, are closely tied to earnings manipulation incentives. Therefore, it is expected that tax planning and deferred tax expense, when considered together, positively affect earnings management.
H3: Tax planning and deferred tax expense simultaneously have a positive and significant effect on earnings management.

Conceptual Framework
Based on the description above, the conceptual framework for this study can be seen in Figure 1 below:

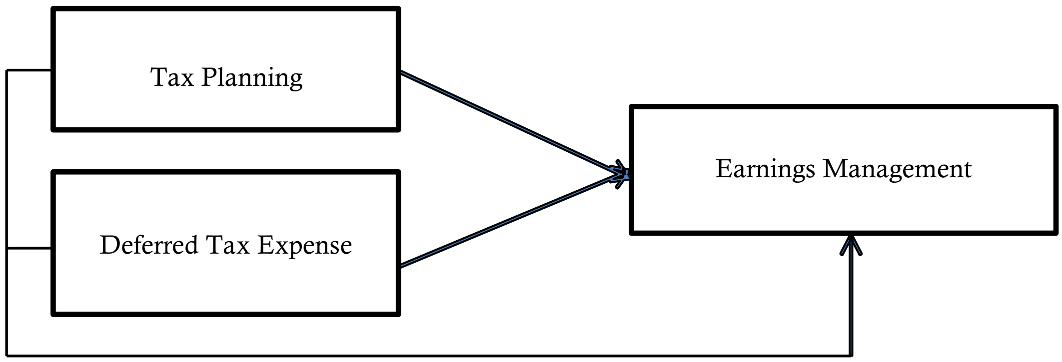

Figure 1. Conceptual Framework

3. Data and Method

Type of Research
This research is a correlational study with a quantitative approach. Correlational research aims to determine the relationship between tax planning and deferred tax burden on earnings management.

According to Sugiyono (2013), a quantitative approach can be defined as a research method based on the philosophy of positivism, used to study a specific population or sample. Data collection uses research instruments, and data analysis is quantitative/statistical, with the aim of testing predetermined hypotheses.

Data Type and Source

The data used in this study is secondary data. Secondary data is information collected by an individual, which can be internal or external to an organization and can be accessed through the internet, document searches, or information publications (Sekaran, 2014). The data obtained for this study were related to each company's published financial reports from 2013 to 2015. Secondary data sources were obtained through direct access to www.idx.co.id for the years 2013, 2014, and 2015.

Data Collection Techniques

According to Sugiyono (2013), data collection techniques are the most strategic step in research, as the primary objective of the study is to obtain data. The data collection techniques in this study aim to obtain accurate and relevant data relevant to the problem being discussed. To obtain the data for this study, the researcher employed two data collection techniques: library research and field research.

Population and Sample

Population

In quantitative research, a population is defined as a generalized area consisting of objects/subjects with specific qualities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2013). The population in this study was manufacturing companies listed on the Indonesia Stock Exchange for the 2013-2015 period.

Sample

According to Sugiyono (2013), a sample is a portion of the population and its characteristics. Determining the number of samples to be processed from the population requires an appropriate sampling technique. The sample selection process in this study used a non-probability sampling technique, namely purposive sampling or judgment sampling. This sampling method is based on specific criteria or considerations, which are generally tailored to the research objectives or problems (Sugiyono, 2018).

Data Analysis Method

The purpose of data analysis is to obtain relevant information contained within the data and use the results to solve a problem (Ghozali, 2016). The data analysis method in this study employed quantitative analysis techniques. Quantitative analysis is conducted by analyzing a problem quantitatively. In this study, quantitative analysis was conducted by quantifying the research data to produce the information needed for the analysis.

The analytical tool used in this study is logistic regression analysis with the help of SPSS Ver. 21. The reason for using logistic regression analysis is that the dependent variable is a dummy variable. The assumption of normal distribution cannot be met because the independent variable is a mixture of continuous (metric) and categorical (non-metric) variables. In this case, it can be analyzed using logistic regression because it does not require the assumption of data normality in the independent variable.

4. Results

Coefficient of Determinancy

The coefficient of determination is used to determine the extent to which the variability of the independent variable can explain or influence the dependent variable. The coefficient of determination in logistic regression can be seen in the Nagelkerke R-Square value. This value can be interpreted similarly to the R-squared in simple regression (Ghozali, 2011). The Nagelkerke R-

Square value is obtained by dividing the Cox & Sneel R-Square value by its maximum value. Based on secondary data processing using SPSS 21.0, the following results were obtained:

Table 1. Model summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	351.333[a]	.081	.109

Source: Data processing results using SPSS 21.0

The data processing results obtained from the -2 Log Likelihood model test yielded a coefficient of determination of 351.333, as seen from the Nagelkerke R Square of 0.109 (10.9%) and the Cox & Snell R Square of 0.081 (8.1%). This means that the independent variables of tax planning and deferred tax burden can explain 10.9% of the variation in the dependent variable, earnings management. In comparison, factors outside this study explain the remaining 89.1%.

Classification Matrix

The classification matrix will show the predictive power of the regression model in predicting the likelihood of earnings management.

Table 2. Classification Table

Observed		Predicted		
		EM		Percentage Correct
		Small Loss Firms	Small Profit Firms	
Step 1	Small Loss Firms EM	73	61	54.5
	Small Profit Firms	43	93	68.4
	Overall Percentage			61.5

Source: Data processing results using SPSS 21.0

The classification matrix shows the predictive power of the regression model in predicting the likelihood of earnings management by companies. The predictive power of the regression model for predicting the likelihood of companies experiencing small profits is 68.4%. This indicates that using the regression model, 93 companies (68.4%) are predicted to engage in earnings management out of a total of 136 companies experiencing small profits. The predictive power of the model for companies experiencing a slight loss is 54.5%. This means that using the regression model, 73 companies (54.5%) are predicted to engage in earnings management out of a total of 134 companies experiencing a slight loss. It can be concluded that the predictive power of the regression model is 61.5%.

Parameter Estimation and Interpretation

Parameter estimation is seen through the regression coefficients. The regression coefficients for each tested variable indicate the form of the relationship between the variables. The hypothesis testing in this study examines the effect of the independent variables, namely tax planning and deferred tax expense, on the dependent variable, earnings management, using the regression test results shown in the equation. In logistic regression hypothesis testing, look at the variables in the equation, in the significant column, compared with a 0.05 (5%) level of negligence. If the significance level is <0.05, then H1 is accepted.

Table 3. Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1a	PP	.000	.000	6.194	1	.013	1.000	1.000	1.000
	BPT	.000	.000	7.633	1	.006	1.000	1.000	1.000
	Constant	-.267	.190	1.986	1	.159	.765		

Source: results of data processing with SPSS 21.0

Based on the results of the logistic regression test in Table 3, the tax planning (PP) variable has a significant effect on earnings management with a significant value of 0.013 (<0.05). This indicates that the more tax planning a company undertakes, the greater the likelihood of earnings management. Similarly, the deferred tax burden (BPT) variable also has a significant effect with a significant value of 0.006 (<0.05), which means that the greater the deferred tax burden, the greater the tendency of a company to engage in earnings management. Meanwhile, the constant value of -0.267 with a significance value of 0.159 (>0.05) indicates that the constant does not have a significant effect independently, so the independent variable is more dominant in explaining the occurrence of earnings management in companies.

Simultaneous Testing

The Omnibus Test of Model Coefficients value indicates simultaneous testing in a logistic regression model. The Omnibus Test of Model Coefficients is an analysis used to examine the simultaneous (joint) influence of independent variables on the dependent variable. If the significance value is less than 0.05, then the independent variables simultaneously influence the dependent variable. The results of the simultaneous testing can be seen in Table 4 below:

Table 4. Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	22.952	2	.000
	Block	22.952	2	.000
	Model	22.952	2	.000

Source: Data processing results using SPSS 21.0

Tests of two independent variables in logistic regression showed a chi-square value of 22.952 with a significant level of 0.000. A significant value less than 0.05 indicates a significant influence on the two variables (tax planning and deferred tax expense) and can explain the probability of earnings management at the 5% level.

5. Discussion

The Effect of Tax Planning on Earnings Management

The results of this study indicate that tax planning has a positive and significant effect on earnings management. Companies tend to utilize tax planning not only for tax efficiency but also as a tool to manage reported earnings. The finding implies that the higher the intensity of tax planning, the greater the possibility for managers to engage in earnings management practices to meet tax and performance targets.

These results are consistent with the findings of Astutik and Mildawati (2016), who revealed that tax planning significantly influences earnings management in Indonesian manufacturing firms. Similarly, Santana and Wirakusuma (2016) confirmed that companies implementing aggressive tax planning were more likely to manipulate earnings to achieve performance goals. Moreover, Desai and Dharmapala (2009) also highlighted that tax avoidance activities, including tax planning, are often associated with managerial incentives for income manipulation. However, contrasting evidence was found by Aditama and Purwaningsih (2014), who reported no significant relationship between tax planning and earnings management in non-manufacturing firms. This discrepancy may be due to industry characteristics and different managerial incentives across sectors.

The Effect of Deferred Tax Expense on Earnings Management

The study finds that deferred tax expense has a positive and significant effect on earnings management. This indicates that companies use deferred tax as a flexible tool to adjust reported income across periods, exploiting differences between accounting standards and taxation rules. Such discretion allows management to increase deferred tax expenses strategically to reduce reported earnings and minimize tax liabilities.

The findings align with the research of Phillips, Pincus, and Rego (2003), who showed that deferred tax expense is a strong indicator of earnings management through discretionary accruals. Hakim and Praptoyo (2015) also found similar evidence in Indonesian banking firms, highlighting that deferred tax provides opportunities for income manipulation. Likewise, Astutik and Mildawati (2016) confirmed that deferred tax expense significantly affects earnings management in manufacturing companies. On the other hand, Ningrat (2014) reported that deferred tax expense did not significantly affect earnings management, suggesting that the relationship may vary depending on company characteristics and the strictness of regulatory oversight.

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

The combined results demonstrate that tax planning and deferred tax expense simultaneously have a significant effect on earnings management. This implies that when these two factors are applied together, they become an effective mechanism for managers to adjust reported earnings. Tax planning provides a structural framework for tax efficiency, while deferred tax expense offers the accounting flexibility needed to smooth or shift income across reporting periods.

This finding is consistent with Astutik and Mildawati (2016), who demonstrated that tax planning and deferred tax expense together had a significant impact on earnings management in manufacturing firms. Supporting evidence also comes from Phillips et al. (2003), who suggested that deferred tax items, when analyzed alongside tax planning strategies, provide reliable signals of earnings manipulation. Furthermore, Santana and Wirakusuma (2016) confirmed that companies that aggressively manage both taxes and deferred tax reporting are more prone to earnings manipulation. In contrast, Aditama and Purwaningsih (2014) noted that tax planning alone may not strongly predict earnings management, indicating that its combined effect with deferred tax may provide a more robust explanation.

6. Conclusion

The results of the study indicate that tax planning has a positive and significant effect on earnings management. This means that the better a company's tax planning, the greater the likelihood of engaging in earnings management. This is because management regulates reported profits to minimize tax burdens. Furthermore, deferred tax burden also has a positive and significant effect on earnings management, with the higher deferred tax burden increasing the company's likelihood of profit manipulation. This occurs because accounting standards provide management with greater flexibility in establishing accounting principles and assumptions relative to tax regulations, allowing management to exploit loopholes to increase deferred tax burdens, resulting in reduced profits and reduced taxes payable. Simultaneously, tax planning and deferred tax burden have a significant effect on earnings management, as evidenced by the chi-square test result of 22.952 and a significance level of 0.000, indicating that both variables can explain the probability of earnings management at the 5% level.

Managerial Implications findings indicate that company management must be more careful in designing tax planning strategies and managing deferred tax burdens to ensure that practices remain within reasonable limits and do not undermine the credibility of financial statements. For managers, this implication serves as a warning that tax policies should not only be oriented towards tax efficiency alone but also pay attention to transparency and accountability in financial reporting, so that investor and stakeholder trust can be maintained.

Limitations and avenues for future research

It is recommended that future research expand the research by increasing the sample size beyond the manufacturing sector, thus exploring earnings management activities in other sectors. Further research variables could be included, such as ownership structure, deferred tax assets, accruals, and others. This would ensure the research scope is not limited to examining the influence of tax planning and deferred tax burden on earnings management. Furthermore, the research period could be expanded to four years or more, or even narrowed down and use different research methods to achieve better results.

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