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# The Influence of Company Size, Tax Planning, and Deferred Tax Assets on Non-cyclical Consumer Company Earning Management

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ARTICLE INFO	ABSTRACT
<p><b>Article history;</b>                      Received 18 May 2024                      Accepted 08 June 2024                      Published 10 July 2024</p> <hr/> <p><b>Corresponding author;</b>                      Alvina Dea Nurita </p> <hr/> <p><b>Keywords:</b>                      Company Size, Tax Planning, Deferred Tax, Assets, Earning Management.</p> <hr/> <p><b>Type of Work;</b>                      Quantitative Research</p>	<p>This study examines the influence of firm size, tax planning, and deferred tax assets on the manipulation of earnings in non-cyclical consumer companies that are publicly traded on the Indonesia Stock Exchange. The primary goal is to examine the connections between these variables and their combined impact on earnings manipulation. The study selects 64 organizations through purposive sampling and uses associative quantitative research methods to assess secondary data from their financial reports. The analysis indicates that company is no significant impact on earnings management from company size, tax planning, or deferred tax assets, whether examined individually or collectively. This indicates that larger corporations, although more widely known and subject to more oversight, do not participate in profit manipulation to a greater extent than smaller enterprises. Similarly, tax planning and deferred tax assets are primarily used to enhance fiscal efficiency rather than manipulate results. The low coefficient of determination suggests that there are other elements, not considered in this study, that have a greater impact on earnings management. In line with previous research, these results highlight the fact that deferred tax assets, firm size, and tax planning are not the main factors influencing earnings management in Indonesian non-cyclical consumer companies. More variables that add to a more thorough understanding of the factors influencing earnings management should be found through longer-term and larger sample sizes in future studies.</p>
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## 1. Introduction

The state of the economy has a big impact on how well businesses perform in the modern global economy. Consistent economic expansion typically boosts business profitability, but economic downturns can reduce consumer demand, affecting sales and earnings. A few industries, including non-cyclical consumer goods firms, are recognized for their ability to withstand changes in the economy because of the nature of their goods and services. These businesses usually manufacture necessities that are in constant

demand notwithstanding general economic fluctuations (Ksei, 2022).

Although non-cyclical consumer industries are generally stable, concerns about earnings management have arisen, suggesting possible weaknesses in the integrity of financial reporting. Earnings management refers to intentional efforts taken by management to influence financial outcomes, typically with the aim of portraying a more advantageous depiction of a company's performance. Recent incidents in Indonesia's capital market, including the Sejahtera Food Tbk (AISA) scandal, have shown that this approach can

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deceive stakeholders and investors. The manipulation of inventory and receivables data in this case revealed inflated earnings ([www.idnfinancials.com](http://www.idnfinancials.com)).

Theoretical perspectives on earnings management highlight its importance as a method for corporations to strategically manipulate reported profits, influencing investor perceptions and market valuation. Academics have highlighted the significance of precise financial reporting for making informed decisions within firms (Nazalia & Triyanto, 2018). Moreover, the magnitude of a company's size significantly impacts the degree and character of its profit management efforts. Big corporations, due to their increased visibility and close examination by investors, experience more significant pressure to match the expectations of the market (Rahdal, 2017).

The imperative to tackle these difficulties stems from the necessity of maintaining transparency and dependability in financial reporting. The conflicting results from previous studies highlight the lack of knowledge on the patterns of manipulating earnings in non-cyclical consumer industries, which calls for new methods and perspectives. Fitriany (2016) identified disparities in earnings management strategies among several sectors, exposing the diverse range of manipulation techniques utilized by management. Further research on the nuances of accounting rules pertaining to deferred tax assets and liabilities which can be manipulated to change reported earnings is provided by papers by Putra & Kurnia (2019) and Siti Aminah (2019). These results highlight the vital need for strong legal frameworks and efficient enforcement procedures to stop and identify earnings manipulation.

The purpose of this study is to look into the dynamics and effects of earnings management strategies used by non cyclical consumer businesses. The main goals are to analyze the correlations between the size of a company and the frequency of earnings manipulation, and to evaluate the efficiency of regulatory frameworks in reducing such behaviors. The objective of this study is to add empirical support to the body of literature by identifying and evaluating critical variables associated with financial reporting

honesty. The results are anticipated to provide information to stakeholders, such as investors, regulators, and company managers, regarding the possible risks and outcomes linked to earnings manipulation. The ultimate goal of this research is to advance accountability and openness in financial reporting procedures, which will improve investor trust and market efficiency in non-cyclical consumer sectors.

## 2. Critical Riview

A recent controversy in Indonesia's non-cyclical consumer sector, Sejahtera Food Tbk (AISA), has brought attention to the persistent problem of earnings management in corporate governance. Ernst & Young Indonesia (EY) found evidence of past directors manipulating financial reports, which highlights the serious consequences of financial performance measures being misreported. Instances of artificially inflated earnings resulting from the overstatement of inventories, fixed assets, and receivables exemplify the deceptive tactics used to provide a falsely positive financial image. This case highlights concerns regarding the effectiveness of regulatory monitoring and internal controls in preventing financial malfeasance, in addition to demonstrating the possibility for serious financial misrepresentation.

These significant findings serve as the impetus for investigating the effects of deferred tax assets, firm size, and tax planning techniques on profit management in non-cyclical consumer industries. Previous studies have established that the size of a company is a significant element that influences the degree to which earnings management actions are carried out. Due to their increased prominence and high market demands, large corporations may feel more pressure to achieve performance goals, which could result in more noticeable manipulative actions (Rahdal, 2017). Research on tax planning techniques has also demonstrated that businesses deliberately use tax laws to reduce their tax liabilities while adhering to the law, which may impact their reported income (Aditama & Purwaningsih, n.d.). PSAK No. 46 (2014) presents complications in financial

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reporting regarding the accounting treatment of deferred tax assets.

This complexity can potentially be used to distort earnings, as stated by Siti Aminah in 2019. Through examining these factors within the framework of non-cyclical consumer companies that are listed on the Indonesian Stock Exchange, this study seeks to provide empirical data that influences scholarly discussions and useful conclusions for interested parties. Gaining a comprehensive understanding of the intricate connections among company attributes, tax tactics, and accounting methods can offer valuable insights into the implementation of efficient corporate governance and regulatory changes. In the end, this critical analysis emphasizes how crucial strict financial monitoring and openness are to reducing the risks related to earnings management, which in turn promotes investor confidence and financial market confidence.

*H1: The Influence of company size on earnings management (X1).*

*H2: The Influence of tax planning on earnings management (X2).*

*H3: The Influence of deferred tax assets on earnings management (X3).*

*H4: The Influence of company size, tax planning, and deferred tax assets on earnings management (Y).*

### 3. Method Innovation

Utilizing an associative quantitative research methodology, this study examines the correlations among non-cyclical consumer companies listed on the Indonesian Stock Exchange in 2022 in terms of company size (X1), tax planning (X2), deferred tax assets (X3), and earnings management (Y). Associative research seeks to identify and analyze the relationships and connections between numerous variables in order to gain insight into their interdependencies (Russiandi et al., 2016). In order to ensure accurate and efficient results, the research design includes extensive data collecting, meticulous processing, sophisticated statistical analysis, and perceptive interpretation utilizing SPSS 22 software.

Company size is a crucial determinant that may be measured by examining total assets, which serves as an indicator of the entire extent and

financial importance of a company. A company's larger total assets typically indicate a greater size, suggesting a broader operating scope and more significant market impact. The standardization of this measurement is achieved by applying the logarithmic transformation (Ln) to the total assets. This transformation ensures that fluctuations in the size of enterprises are assessed using a standardized scale, facilitating the performance of pertinent statistical analysis across a diverse array of organizations in the sample. The Tax Retention Rate (TRR) calculation, as explained by Wild (2013), is used to assess the success of tax planning. The efficiency of tax management methods is evaluated by TRR through the calculation of the ratio of net income to pre-tax income (EBIT). Greater TRR values signify enhanced tax planning, as corporations strategically utilize financial resources within legal boundaries to minimize tax obligations while adhering to regulatory mandates. This metric offers valuable information regarding the fiscal responsibility and strategic financial management techniques employed by the selected companies. Deferred tax assets are an important aspect that may be measured by examining the changes in deferred tax assets compared to total assets over a period of time. Deferred tax assets are created when there are transitory discrepancies in the way accounting and tax reporting are done, which might have an effect on the earnings that are reported. The calculation of deferred tax assets (APT) examines changes in these assets over consecutive periods, offering significant insights into how corporations handle their tax responsibilities and employ financial reporting flexibility to impact profit management strategies. The primary focus of this study is to evaluate earnings management, which is measured using the Kothari Model as modified by Alexander and Silvy (2017). This model utilizes discretionary accruals as a means of quantifying earnings manipulation. It captures the fluctuations in reported earnings compared to the previous year's stock market value. Discretionary accruals are a measure of financial reporting integrity and the potential for manipulation, as they represent management's use of judgment in applying

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accounting standards and forecasting financial outcomes.

The study relies on secondary data sourced from financial reports, journals, and articles accessible through the Indonesia Stock Exchange (IDX) platform and other reputable financial databases. The dataset comprises information from 64 non-cyclical consumer companies listed on the IDX in 2022, selected through purposive sampling criteria. The sampling criteria ensure representation of companies actively publishing financial reports and possessing comprehensive data relevant to the study variables, thereby enhancing the robustness and validity of the findings.

The core of this work is quantitative data analysis, with statistical testing and methodical data processing conducted using SPSS 22. Descriptive statistics offer preliminary insights into the attributes of the dataset, including measurements such as the average, middle value, variability, and span. Statistical metrics allow researchers to condense and show important characteristics of the variables being studied, providing a thorough summary of the sample's profile. The regression model's underlying assumptions are verified using traditional assumption tests such as autocorrelation, heteroscedasticity, multicollinearity, and normality. Normality tests assess the distributional characteristics of residuals to verify compliance with parametric assumptions. Multicollinearity tests evaluate the existence of collinear associations among independent variables, which have the potential to bias regression estimates. Heteroscedasticity tests analyze the variability of residuals over several levels of independent variables, whereas autocorrelation tests identify temporal connections in residual errors. The main statistical method used to investigate the connections between deferred tax assets, profit management, tax planning, and company size is multiple linear regression analysis. This regression model uses a formulaic technique to assess the directional and quantitative effects of independent variables (X1, X2, X3) on the dependent variable (Y):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_1 Z + \beta_6 X_2 Z + \beta_7 X_3 Z + \beta_8 X_4 Z + \varepsilon \quad (1)$$

Y	= Corporate Social Responsibility Disclosure (CSR)
$\alpha$	= Konstanta (Intercept)
$\beta_1 - \beta_8$	= Regression Coefficient
X1	= Tax Aggressiveness (ETR)
X2	= Profitabilitas (ROA)
X3	= Leverage (DER)
X4	= Independent Board of Commissioners
Z	= Company Size
$\varepsilon$	= Residual / error

In order to assess the statistical importance of correlations between variables, hypothesis testing is essential. The study utilizes t-tests to evaluate the particular significance of the coefficients of regression, determining if each independent variable has a substantial influence on earnings management. A t-test with a significant result ( $p < 0.05$ ) indicates that the independent variable has a significant impact on earnings management. This finding calls for additional inquiry into its real-world implications.

The F-test, also known as the ANOVA test, assesses the overall adequacy of the model by examining whether the collective impact of all independent variables effectively accounts for the fluctuations observed in the dependent variable. Reaffirming the combined impact of company size, tax planning, and deferred tax assets, a significant F-test result ( $F \text{ count} > F \text{ table}$ ) shows that the model satisfactorily explains deviation in earnings management. The coefficient of determination ( $R^2$ ) quantifies the extent to which the independent variables (X1, X2, X3) account for the variability in earnings management.  $R^2$  values range from 0 to 1, with higher values indicating a stronger ability of the regression model to explain the data. High  $R^2$  values show that a substantial amount of the variation in earnings management amongst non-cyclical consumer enterprises in the Indonesian market can be explained by the combined effects of deferred tax assets, tax planning, and company size. .

#### 4. Result and Discussion

The descriptive statistics for the sample of non-cyclical consumer companies in 2022 reveal significant variability in the key variables studied. For company size (X1), measured by total assets, the average value is 22.86, with a minimum of 15

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and a maximum of 31, and a standard deviation of 3.524. This range indicates considerable differences in the scale of operations among the companies. Tax planning (X2), assessed using the Tax Retention Rate (TRR), shows an average of 0.7517, a minimum of 0.14, a maximum of 1.00, and a standard deviation of 0.15230, reflecting varying degrees of tax efficiency. Deferred tax assets (X3) have an average value of 0.0276, with a minimum of 0.00 and a maximum of 0.20, and a standard deviation of 0.04653, indicating different approaches to managing deferred tax assets. Earnings management (Y) is measured through discretionary accruals, with an average value of 164,011.90, a minimum of 16,390, a maximum of 454,000, and a standard deviation of 107,733.489, suggesting substantial variability in earnings management practices.

The classical assumption tests were conducted to ensure the validity of the regression model. The normality test, based on the One-Sample Kolmogorov-Smirnov Test, yielded a significance value of 0.053, indicating that the data are normally distributed. The multicollinearity test, using variance inflation factor (VIF) and tolerance values, showed that the independent variables (company size, tax planning, and deferred tax assets) do not exhibit multicollinearity, as all VIF values were below 10 and tolerance values above 0.10. The heteroscedasticity test, evaluated through a scatterplot, indicated no distinct pattern, confirming the absence of heteroscedasticity. The autocorrelation test, based on the Durbin-Watson statistic, yielded a value of 2.213, falling within the acceptable range ( $1.474 < 2.213 < 2.526$ ), suggesting no autocorrelation in the residuals. The multiple regression analysis results reveal the following regression equation:

$$Y = 187661.712 + 4268.450 + (-163465.701) + 60007.501 \quad (2)$$

This equation indicates that, holding other variables constant, earnings management (Y) would increase by 187,661.712 if company size (X1), tax planning (X2), and deferred tax assets (X3) were all zero. The positive regression coefficient for company size (4,268.450) suggests that an increase in company size by one unit

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would increase earnings management by 4,268.450. The negative coefficient for tax planning (-163,465.701) implies that an increase in tax planning by one unit would decrease earnings management by 163,465.701. Conversely, the positive coefficient for deferred tax assets (60,007.501) indicates that an increase in deferred tax assets by one unit would increase earnings management by 60,007.501.

The t-test results reveal that none of the independent variables significantly influence earnings management individually. Company size ( $t = 0.845$ ,  $p = 0.403$ ), tax planning ( $t = -1.442$ ,  $p = 0.157$ ), and deferred tax assets ( $t = 0.026$ ,  $p = 0.877$ ) all have p-values greater than 0.05, indicating no significant individual impact on earnings management. The F-test results ( $F = 0.864$ ,  $p = 0.468$ ) also show that the combined effect of company size, tax planning, and deferred tax assets on earnings management is not significant, as the p-value is greater than 0.05. The coefficient of determination ( $R^2$ ) value is 0.064, indicating that only 6.4% of the variability in earnings management can be explained by the independent variables (company size, tax planning, and deferred tax assets). The remaining 93.6% of the variability in earnings management is attributed to other factors not included in this study.

The findings indicate that company size does not significantly influence earnings management in non-cyclical consumer companies in Indonesia for 2022. This aligns with Sasmita (2018), who also found no significant relationship between company size and earnings management. Larger companies, despite their greater public visibility and asset base, do not necessarily engage more in earnings management than smaller firms. This may be due to higher scrutiny and regulatory oversight that larger firms face, discouraging aggressive earnings manipulation.

Similarly, tax planning does not significantly impact earnings management, as evidenced by the insignificant t-test results. This finding is consistent with Rioni (2021), suggesting that tax planning practices in these companies are not sufficiently aggressive or influential to affect

reported earnings significantly. Non-cyclical consumer companies may employ tax planning strategies primarily for legitimate fiscal efficiency rather than manipulating earnings.

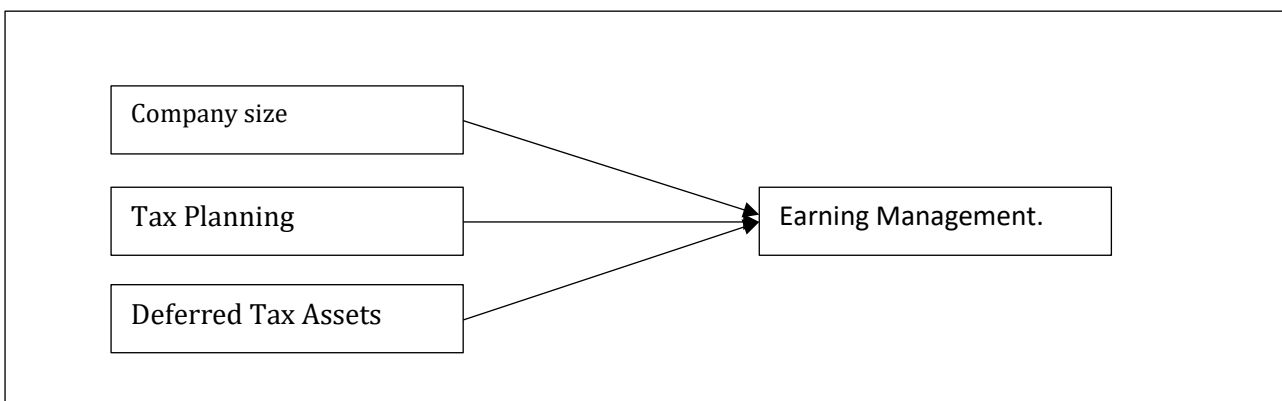
Deferred tax assets also do not have a significant impact on earnings management, aligning with Rahayu and Machdar (2019). The use of deferred tax assets in these companies appears not to be optimized for earnings manipulation, possibly due to the complexity and long-term nature of these financial instruments, which may not provide immediate benefits for short-term earnings management.

Overall, the combined influence of company size, tax planning, and deferred tax assets on earnings management is not significant, highlighting that these factors alone do not drive earnings management practices in non-cyclical consumer companies. This study's limitations, including a single-year analysis and a relatively small sample size, suggest that further research is needed with extended periods and larger samples to better understand the determinants of earnings management. Future studies should explore additional variables and contexts to uncover more comprehensive insights into earnings management practices.

This study investigates the influence of company size, tax planning, and deferred tax assets on earnings management in non-cyclical consumer companies listed on the Indonesia Stock Exchange. The findings reveal that neither company size, tax planning, nor deferred tax assets significantly impact earnings management, whether considered individually or collectively. Larger companies, despite greater public visibility and regulatory scrutiny, do not engage more in earnings management than smaller firms. Similarly, tax planning and deferred tax assets are not significant determinants of earnings management, indicating these practices are primarily utilized for fiscal efficiency rather than for manipulating earnings. The low coefficient of determination suggests that other factors, not covered in this study, predominantly influence earnings management. These results align with prior research, underscoring that company size, tax planning, and deferred tax assets are not the main drivers of earnings management in non-cyclical consumer companies in Indonesia. Further research with a larger sample size and extended timeframe is recommended to identify additional variables that provide a more comprehensive understanding of the determinants of earnings management.

**5. Conclusion**

**6. Data Image and Table**

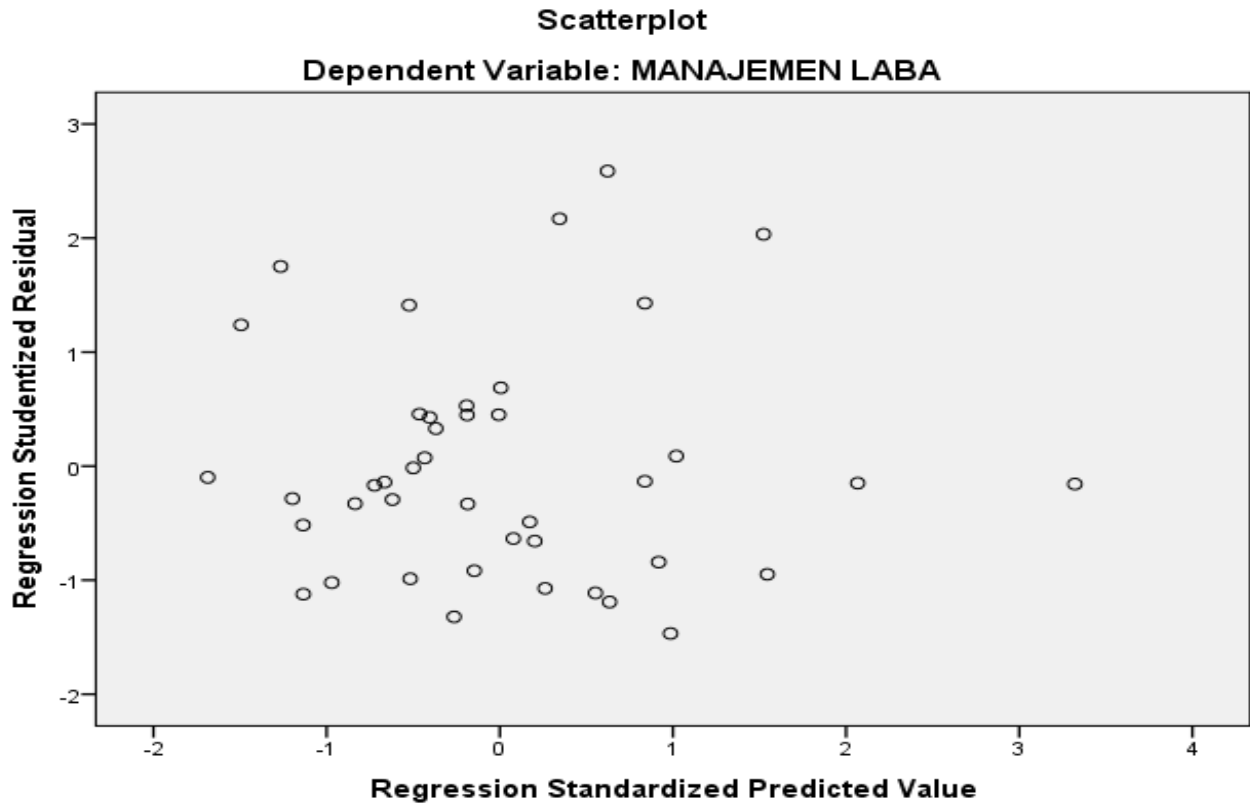


**Figure 1.** Framework

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**Figure 2.** Heteroscedasticity Test ScatterPlot

**Table 1.** Analysis Data Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
COMPANY SIZE	42	15	31	22,86	3,524
TAX PLANNING	42	,14	1,00	,7517	,15230
DEFERRED TAX ASSETS	42	,00	,20	,0276	,04653
EARNING MANAGEMENT	42	16390	454000	164011,90	107733,489
Valid N (listwise)	42				

Source Data processed by the author 2024

**Table 2.** Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		42
Normal Parameters <sup>a,b</sup>	Mean	-215583,7486464
	Std. Deviation	150305,58416203
	Most Extreme Absolute	,135

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Differences	Positive	,085
	Negative	-,135
Test Statistic		,135
Asymp. Sig. (2-tailed)		,053 <sup>c</sup>

Source Data processed by the author 2024

**Table 3.** Multicollinearity Test

Model	Coefficients <sup>a</sup>				Collinearity Statistics			
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	187661,712	140831,285			1,333	,191		
COMPANY SIZE	4268,450	5050,101	,140		,845	,403	,903	1,108
TAX PLANNING	-163465,701	113338,220	-,231		-1,442	,157	,960	1,042
DEFERRED TAX ASSETS	60007,501	383914,385	,026		,156	,877	,896	1,116

a. Dependent Variable: Earning Management.

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**Table 4.** Autocorrelation Test

Model Summary <sup>b</sup>						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	,253 <sup>a</sup>	,064	-,010	108274,201	2,213	

Source Data processed by the author 2024

**Table 5.** Multiple Regression Analysis

Model	Coefficients <sup>a</sup>					
	B	Std. Error	Beta	t	Sig.	
1 (Constant)	187661,712	140831,285		1,333	,191	
COMPANY SIZE	4268,450	5050,101	,140	,845	,403	

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TAX PLANNING	-	113338,220	-,231	-1,442	,157
	163465,701				
DEFERRED TAX ASSETS	60007,501	383914,385	,026	,156	,877

**Table 7.** F Test

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	30381194805,642	3	10127064935,214	,864	,468 <sup>b</sup>
Residual	445485497591,977	38	11723302568,210		
Total	475866692397,619	41			

Source Data processed by the author 2024

**Table 9.** Coefficient Of Determination Test

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,253 <sup>a</sup>	,064	-,010	108274,201	2,213

Source Data processed by the author 2024

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