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Determinant Factors Influencing Earning Management The role of Tax Planning and Financial Performance

Ade Setia Pratama
Accounting Study Program, STIE Al-Anwar Mojokerto, Indonesia
Corresponding author E-mail: adesetiapratama@stie-alanwar.ac.id

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ABSTRACT

The goal of this study is to find out how sales growth, tax planning, firm size, and profitability affect earnings management in the consumer goods sector. Purposive sampling was used to pick samples. This study used 45 companies as its sample. Sales Growth has a small effect on earnings management, Tax Planning has no effect on earnings management, Firm size has no effect on earnings management, and Profitability has a small effect on earnings management for food and beverage companies on the Indonesian stock exchange in 2018-2021.

Keywords: Sales growth, Tax Planning, Firm size, Profitability and Profit Management

INTRODUCTION

Companies may improve their performance and financial condition with the help of financial reports, which give an overview and accounting information to aid in making real and relevant decisions. Information in the financial statements might affect the economic status and financial description of the firm, and internal parties have the authority to reveal such information (Melinda & Widiasari, 2019). Profit information utilized by shareholders and creditors to obtain information about a company's financial performance is found in the income statement, making it a significant part of financial statements. Internal parties of the firm are responsible for submitting financial statements to consumers of financial statements. Excellent financial reports give useful information to the market and accurately reflect the state of affairs, with nothing omitted or overstated. The bottom line is the most telling indicator of management's success. External parties, such as investors and other parties, use profit as a yardstick to determine whether or not to purchase shares in the firm (Lastianti et al., 2018).

Management may engage in earnings management due to the skewed focus on financial results by external stakeholders. Managers' actions aimed at improving shareholder happiness through improved presentation of financial performance and stability. The credibility of a business's financial accounts is in large part dependent on the actions of the company's management. Often, management may alter the figures in the financial statements to make it look like the firm is doing well when, in reality, it is not. The quality of profits recorded in the company's financial statements will be affected by the earnings management procedures in place. Managers engage in earnings management when they pay close attention to the statistics in

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accounting financial reports in order to facilitate stakeholders who want to know the company's economic performance and as a factor for job contracts (Healy and Wahlen, 1999).

Everyone from stockholders and governments to bankers and investors wants to see good managerial performance at a firm. This is inextricable from the work of every management in the firm, especially in the finance department, which is responsible for presenting the company's financial reports on a periodic basis. Companies use financial reports to provide data about their operations that investors and other stakeholders may use to make educated business choices (IAI, 2009).

The financial statements should include a summary of the company's real economic and financial performance. Unfortunately, given the current state of affairs, viewers of financial statements are typically just oriented to profit information, without regard to the source of the profit. This motivates top executives to adjust financial results. When management intervenes in the process of creating financial statements for external parties with the intent to decrease, even out, or boost profits, this is known as earnings management (Schipper, 1989). Managers engage in earnings management, as described by Healy and Wahlen (1999) in Destiana, (2020), when they make use of certain valuations in financial reporting and compile transactions to alter financial reports in order to deceive stakeholders about the economic success of a firm.

The roots of earnings management behavior may be traced back to agency conflicts, which arise when owners or shareholders in the role of principals and managers in the role of agents have competing goals for the company's success (Richardson, 1998 in Ujiyantho and Pramuka, 2007). In 2004, PT Indofarma Tbk engaged in profits management by artificially inflating its profit by Rp. 28.78 billion, which led to an inflated HPP (Putra et al, 2019). In 2007, PT Agis Tbk presented materially inaccurate profit information after being audited by Bapepam (Capital Market Supervisory Agency). Specifically, the company reported Rp. 800 billion in revenue when it should have reported Rp. 466.8 billion. This was done so that outside parties would have the impression that PT Agis Tbk presents financial reports that are declared good and healthy (Ningsih, 2018). Overstated net profit of IDR 32.7 billion was discovered by PT Kimia Farma Tbk in 2001 due to errors in the assessment of finished products inventory and the documentation of sales (Putra et al, 2019). While it may look like PT Elnusa Tbk has the potential to achieve pretty significant profits thanks to some creative accounting in 2011, the firm is really in a dire financial situation due to the abuse of reserves totaling up to Rp. 111 billion (Putra et al, 2019). With the purpose of giving stakeholders false or misleading information about the company's economic performance, management may engage in earnings management by artificially inflating or deflating reported profits for a certain time.

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According to (Scott, 2012), managers engage in earnings management when they make decisions on accounting procedures with the intention of increasing profits or decreasing losses. Earnings management strategies might be influenced by a number of factors, including the potential for increased sales, tax savings, firm size, and overall profitability. Increases in sales from one year to the next are represented by sales growth. In order to make the company's profits look less than they actually are, management will engage in earnings management. As sales go up, it sends a message to lenders that it's a safe bet to lend the business money. In addition, organizations experiencing rapid expansion in sales have a strong incentive to engage in earnings management in order to sustain their current revenue and profit levels. When there are issues with maintaining profit trends and sales trends, companies with high sales growth rates are motivated to engage in earnings management in order to achieve profits. Nayiroh (2013) claims that sales growth has no influence on earnings management, but Destiana, (2020), Astari, and Suryawana (2017) all claim that sales growth has a large positive effect on earnings management. According to Sugeng (2011), income tax may be minimized to the greatest extent possible by the use of legal mechanisms, and tax planning is one of the jobs in tax management (tax management).

The goal of tax planning is not to avoid paying taxes but rather to limit the amount of tax payments to what is reasonable given the company's expected liabilities. To avoid getting caught up in the issue of tax evasion or other unlawful measures that violate current tax legislation, it is important to have a solid grasp of the relevant tax laws and regulations before adopting any tax planning strategies. In order to prevent future financial losses for the business. Tax planning, deferred tax expenditure, deferred tax assets, and managerial ownership do not affect profits management, according to research by Achyani and Susi. This implies that shareholders, not management, are the ones who have a vested interest in tax planning in order to benefit from the lower overhead expenses of smaller businesses through increased dividend payouts.

This research confirms previous findings that free cash flow has an effect on earnings management. This means that management may manipulate profits thanks to the availability of free cash flow. In order to demonstrate the success of their business, top management prioritizes increasing free cash flow. Free cash flow is also useful for management since it may be spent on whatever they choose (Achyani and Susi, 2019: 86). Earnings-manipulating corporations tend to be larger in size. Some believe that small businesses are more likely to engage in profits manipulation than their larger counterparts. This is due to the fact that, in order to attract investors, small businesses often present themselves in a positive light, as if they were consistently successful. As they have more eyes on them, major corporations take financial reporting more seriously than their smaller counterparts. From this description, it is clear that earnings management is possible for both small and large organizations. management who are simply looking out for themselves and their own interests may often inflate the company's profitability in order to entice shareholders to buy more of the company's stock.

Dewi Mike Kusuma (2022). As a company's total assets are more steady and representational of their size, they are analyzed using the natural asset log (Handayani et al., 2020). Businesses with substantial cash reserves often waste their extra money on useless endeavors (Jensen, 1986). The capacity to turn a profit is indicative of the company's success. According to Fahmi (2011), a company's capacity to turn a profit in relation to its sales and investments may be measured by a profitability ratio. The degree of profit made is commonly used as a proxy for a company's success or failure, with high performance indicating high profit and low performance indicating low profit. Contrary to the claims of Luhgiatno & Novius (2019) and Marlim & Arisman (2018), the authors of Destiana, et al (2020) argue that company profitability has no impact on earnings management practices like profit smoothing. Research shows that ROA positively affects earnings management, which might serve as incentive for management to engage in such practices (Astari and Suryanawa, 2017). Earnings management is greatly aided by an increase in sales, as stated by (Astari and Suryanawa, 2017). Researchers are interested in conducting a study with the working title, "The Influence of Sales Growth, Tax Planning, Firm size, and Profitability on Profit Management (Case Study of Consumer Goods Sector Companies Registered on the IDX in 2017-2021)." This is because the explanation provided leaves gaps that are revealed by the aforementioned title.

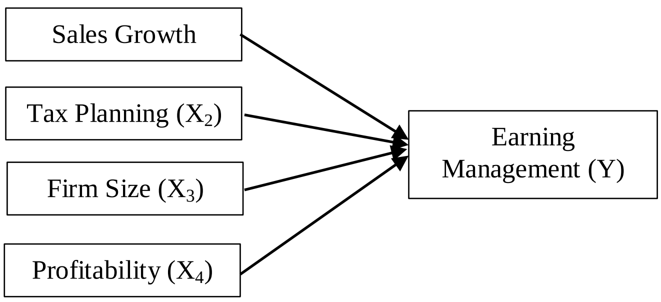

Figure 1. Conceptual Framework
Source: Author Processed Data, 2022

RESEARCH METHODS

Both the population and the sample. The population for this study consisted of all consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) between 2017 and 2021, a total of 95 businesses. Purposive sampling was utilized during the sampling process. This study's sample consisted of forty-five distinct enterprises. The method of data collection employed was known as a literature review, and it involved examining websites, books, and periodicals related to the topics under consideration. Quantitative data, which are data presented in the form of numbers and function as study variables, were utilized as one of the sources of information in this investigation.

This investigation relied on secondary data collected from the websites of publicly traded manufacturing companies. The information was provided in the form of financial reports, which can be accessed at http://www.idx.co.id/. The study was carried out in Indonesia. For this particular research endeavor, Multiple Linear Analysis was utilized to analyze the data. Multiple regression analysis permits the determination of the simultaneous or partial influence of the independent variables on the analyzed variables.

RESULT AND DISCUSSION

Descriptive Statistics Test

Table 1. Descriptive Test

	N	Minimum	Maximum	Means	std. Deviation
Sales growth	225	-1.00	1.92	0.0578	0.33062
Tax planning	225	-50.37	3.10	0.5175	4.24509
Firm size	225	13.62	30.88	24.1029	5.34422
Profitability	225	-1.37	0.89	0.0755	0.24259
Earning management	225	-2.14	0.10	-0.0345	0.22602
Valid N (listwise)	225				

Source: Data obtained by processing by SPSS and published in 2022

Table 1 shows that, on average, sales growth was 0.0578% between the minimum value of -1.00 and the greatest value of 1.92% throughout the period under review. The standard deviation, on the other hand, is 0.33062. Throughout the study's time frame, the country's tax policy ranged from a low of -50.37 to a high of 3.10, with an average of 24.1029. Nevertheless, the standard deviation is 4.24509. Throughout the study, the smallest firm size reported was 13.62, the highest was 30.88, and the mean was 24.1029. The mean is 5, and the standard deviation is 5.3442. The return on investment throughout the period in question fluctuated between -1.37 and 0.89, averaging out to 0.755. In contrast, it has a standard deviation of 0.24259. Earnings management ranged from a minimum of -2.14 to a maximum of 0.10 throughout the research period, with a mean of -0.345. Yet, the current value of the standard deviation is just 0.22602.

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Classic assumption test

Normality test

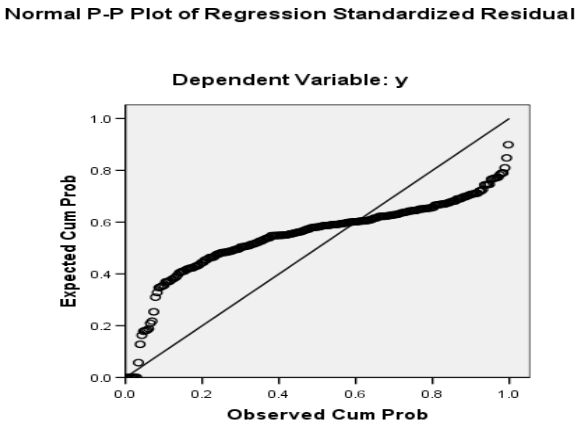

Figure 2. Normality Test Results
Source: Data obtained by processing by SPSS and published in 2022

The results of processing the data using SPSS make it possible to come to the conclusion that the PP plots follow a pattern typical of a normal distribution. You can see that the dots that were utilized to construct the picture that is located above you are similarly dispersed in a manner that is diagonal.

Hetrodasicity Test

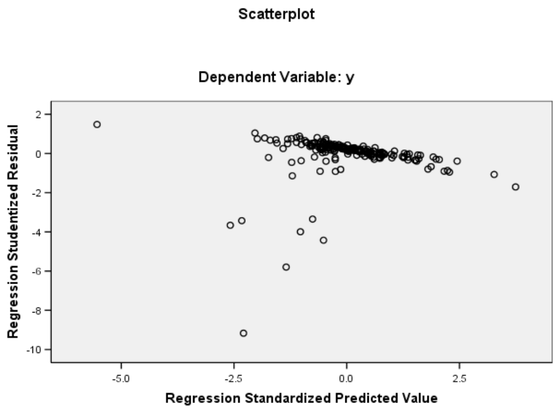

Figure 3. Heterodasicity Test Results
Source: Data obtained by processing by SPSS and published in 2022

It is possible to observe that the residual plots in the picture that is shown above are scattered both above and below the point 0 or that they do not form a U pattern or an inverted U pattern. These observations suggest that the regression model does not display any indicators of heteroscedasticity.

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Autocorrelation Test

Table 2. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	0.283(a)	0.080	0.063	0.21874	1.838

a Predictors : (Constant), sales growth, tax planning, firm size, profitability
b Dependent Variable: earning management
Source: Data obtained by processing by SPSS and published in 2022

du = in the dw table depending on the number of independent variables and samples, where n = (nk), 225-4 = 221, and du = 1.806. The regression results showed a DW statistical value of 1.838 at 1.806 < 1.838 < 2.164, indicating no autocorrelation in the multiple linear regression model.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)					
	Sales growth	0.205	0.202	0.198	0.954	1.048
	Tax planning	-0.024	-0.116	-0.112	0.691	1.448
	Firm size	-0.106	-0.073	-0.071	0.814	1.228
	Profitability	0.154	0.139	0.135	0.586	1.705

Dependent Variable: earning management
Source: Data obtained by processing by SPSS and published in 2022

All of the VIF values for the independent variables, which include Sales Growth, Tax Planning, Company Scale, and Profitability, are less than 10 according to the table that was just presented. As a consequence, the proposed regression model for this investigation shows no indications of multicollinearity.

Multiple Linear Regression Test

Table 4. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Beta		
1	(Constant)	0.028	0.076		0.373	0.709
	Sales growth	0.139	0.045	0.203	3.066	0.002
	Tax planning	-0.007	0.004	-0.134	-1.728	0.085
	Firm size	-0.003	0.003	-0.078	-1.090	0.277
	Profitability	0.164	0.079	0.176	2.083	0.038

a Dependent Variable: y
Source: Data obtained by processing by SPSS and published in 2022

Mathematically, multiple linear regression analysis findings are:

$$\mathbf{Y = 0.028 + 0.139X1 - 0.007\ X2 - 0.003X3 + 0.164X4}$$

Regression equation meaning:

a. Constant (βo coefficient)

If Sales Growth, Tax Planning, Business Size, and Profitability are zero or there are no independent factors that effect profits management, profit management will be 0.028.

b . Sales Growth Coefficient (X1)

Sales Growth regression coefficient 0.139. Sales Growth and earnings management are unidirectional since this regression coefficient is positive. Sales growth affects profit management more as it increases.

c . Tax Planning Coefficient (X2)

Tax Planning regression coefficient: -0.007. Tax planning and profit management are negatively correlated, according to this regression coefficient. Tax planning decreases profit management.

d . Firm size Coefficient (X3)

Earnings management and firm size (X3) have a -0.003 regression coefficient. With this negative link, firm size and earnings management are opposing. Profit management decreases with firm size.

e . Profitability Coefficient (X4)

Earnings management and profitability have a 0.164 correlation. Profitability and earnings management are unidirectional with this positive relationship. Profitability increases profit management.

T test

According to the table, each independent variable affects the dependent variable:

1. Sales growth affects earnings management. Sales Growth has 3.066 > t_{table} = 1.652 or 0.002 < 0.05. Sales Growth somewhat affects profit management. This indicates that sales growth affects earnings management. Hypothesis 1 that sales growth partially affects profit management is accepted.
2. Tax planning affects earnings management. Tax planning variable t_{count} is -1.728 < t_{table} = 1.652 or 0.085 > 0.05. Hence, earnings management is unaffected by tax planning. Tax planning does not effect business profits management. Hypothesis 2 that tax planning partially affects earnings management is rejected.
3. Firm size affects earnings management. Firm size's t_{count} is -1.090 < t_{table} = 1.652 or 0.277 > 0.05. Earnings management is unaffected by business size. Earnings management may be implemented regardless of firm size. Hypothesis 3 that business size partially affects earnings management is neither accepted nor rejected.
4. Profitability affects earnings management. Profitability has 2,083 > t_{table} = 1.652 or 0.038 < 0.05. Profitability somewhat affects earnings management. Profitability affects corporate

earnings management. Hypothesis 4 that earnings management partially affects profitability is accepted.

DISCUSSION

Effect of Sales Growth on Profit Management

Profitability Management Factors include the Sales Growth Variable. The sales growth variable is significant when $t_{count} > t_{table} = 1.673$ ($0.002 < 0.05$). So, Sales Growth must play a part in how much operating income is controlled. As earnings rise, it is expected that the company's administrative and operational costs will be able to be paid for. So, managers have a reason to manipulate earnings so that the company's performance looks strong and healthy. This makes investors more likely to put money into the company. When it's hard to keep up with sales and profit trends, companies with high sales growth rates are more likely to use earnings management to make money. Astari and Suryawana (2017) find a positive relationship between sales growth and how well a company manages its profits. Sarah Destiana's research, on the other hand, finds a negative relationship between sales growth and how well a company manages its profits.

Effect of Tax Planning on Profit Management

Anything that can impact your earnings management is called a tax planning variable. The tax planning variable has a t_{count} of -1.728 and a t_{table} of 1.673, with a significance level of $0.085 > 0.05$. Hence, we may conclude that tax planning is an irrelevant factor in the context of profit management. According to study by Philips et al. in 2003, companies are more inclined to utilize earnings management to prevent a decline in profits when deferred tax expense rises. The "zero profit change point hypothesis" demonstrates the value of tax planning for forecasting the management of earnings. Nevertheless, the hypothesis analysis shows that in 2017-2021, tax planning cannot be utilized to understand how earnings are managed by firms trading on the Indonesia Stock Exchange that offer consumer products. In accordance with Yunita and Junawan's findings, these are the outcomes (2021). An examination of the data suggests that non-manufacturing IDX firms are not helped by tax planning in the management of their revenues. The authors state that Ha was rejected from this analysis due to discrepancies in the methods used to quantify earnings management in comparable studies of non-manufacturing organizations and the organizational structures of manufacturing companies. The authors' working hypothesis is based on these dissimilarities.

Effect of Firm Size on Earnings Management

Management of earnings is impacted by a variety of elements, including the size of the organization, which is one of them. The firm size variable is statistically significant with a t_{count} of -1.090 and a t_{table} value of 1.673 (which translates to 0.277 being greater than 0.05). As a result, we have arrived at the conclusion that the size of an organization does not have any moderating effect on the management of earnings. According to the findings, the degree to which a corporation managed its earnings became less prevalent as the total assets of the organization grew. The larger the market capitalization, the higher the velocity of money that occurs as a result of the bigger number of assets controlled by the business, as well as the greater amount of capital invested and the higher the sales. If they have reached this degree of public notoriety, then large firms should be able to live up to the rigorous expectations that investors have set for them. As a consequence of this, it is essential to emphasize that total assets are not the only yardstick that can be used to determine the size of a corporation. The management of a company's earnings has little influence on the scale of the business. This demonstrates that the size of a company is not a reliable predictor of its likelihood of engaging in earnings management. This is because larger businesses have a tendency to have more assets and are more tolerant of assets that are not managed properly, which increases the likelihood of mistakes being made when reporting the company's total assets. Astuti et al. (2017) found no evidence that the size of a firm had any impact on the earnings management of banking companies that were traded on the Indonesia Stock Exchange (IDX) between 2013 and 2015; consequently, these findings are in line with their findings. Astuti et al. (2017) found no evidence that the size of a firm had any impact on the earnings management of banking companies.

Effect of Profitability on Earnings Management

Profitability is a variable that is taken into account while calculating profit management. The profitability variable has a t_{count} that is 2,083 greater than the t_{table}, which is 1.673, implying that 0.038 is less than 0.05. As a result, one may conclude that the profitability variable has some effect on earnings management. This study's findings are consistent with those of Luhgiatno and Novius (2019) and Marlim and Arisman (2018), who also indicate that profitability has a considerable impact on the earnings management activities done by organizations. These conclusions are supported by the findings of this investigation. The study's findings confirm the bonus plan hypothesis, which claims that supervisors who operate as managers or agents must be held accountable for their performance. As a result, managers are compelled to participate in earnings management in order to ensure that their performance appears to shareholders favorably as a result of high profitability.

CONCLUSIONS

This study concludes that sales growth somewhat affects consumer goods businesses on the Indonesia Stock Exchange in 2017-2021. Tax planning does not affect consumer goods businesses' profit management on the Indonesia Stock Exchange in 2017-2021. In 2017-2021, Indonesia Stock

Exchange consumer products business profits management is unaffected by firm size. Food and beverage firms on the Indonesian stock exchange in 2018-2021 partially manage profit.

According to the report, firms should disclose their financial performance and avoid actions that might damage stakeholder trust. This improves investor and stakeholder perception of the organization. Second, management must analyze earnings management tactics before making a choice since they affect company performance. The analysis can include IDX-listed businesses outside the consumer goods market and independent factors like leverage, audit quality, and excellent corporate governance that may affect earnings management. Other formula can be used for profitability, earnings management, etc.

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