



# The Effect of Tax Planning, Deferred Tax Assets and Deferred Tax Expense on Earnings Management in Consumer Goods Companies Listed on the Indonesia Stock Exchange for 2018-2021 Period

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## ABSTRACT

This study aims to determine the relations between Tax Planning, Deferred Tax Assets and Deffered Tax Expense on Profit Management in consumer goods companies listed on the Indonesia Stock Exchange in the 2018-2021 period. And to find out if there are problems with profit management that affect consumer goods companies listed on the Indonesia Stock Exchange. The methodology used is Multiple Linear Analysis, Coefficient of Determination, T-Test, and F-Test. It is concluded that this research has a significant effect on Tax Planning on Profit Management, while Deferred Tax Assets and Deferred Tax Expense have no effect on profit management. Simultaneously Tax Planning, Deferred Tax Assets and Deferred Tax Expense have a significant effect on profit Management.

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## INTRODUCTION

The business world can't be separated from the operational activities of companies that are trying to make a profit, but the companies has an obligation to pay taxes Taxes are compulsory levies paid by the people for the state to be used for the benefit of the government and the general public. Taxes can be seen from two different sides, from the company side, taxes are a burden that will reduce the company's net income, while from the government side, taxes are one of the important sources of revenue that will be used to finance state expenditures, both routine spending and development spending (Sugeng, 2011). There is a conflict of interest between the company and the government so that the company tries to do tax planning. With Tax Planning, the company can increase capital to finance the company's operations. On the other hand, the government needs funds to finance government operations, most of which come from taxes. The tax itself can affect the Gross Domestic Product (GDP)(Rajagukguk, 2016).

The companies is not only have an obligation to pay taxes but also have an obligation to prepare financial statements. Financial statements can provide an overview of the company's

performance in a certain period of time. For management, financial reports are a means to report to outsiders their participation in making investments in companies (Achyani et al., 2015). In the current global economic conditions, Indonesia is experiencing a crisis. Aftermath, the company faces intense competition and must survive in the global market. Therefore, companies should not only produce good and good products, but also must have a competitive advantage in good financial management. Profit management is an action carried out from the choice of several existing accounting policies in the company to achieve certain goals. Profit management can occur because financial statements are prepared on an accrual basis (Permatasari & Wulandari, 2021). According to (Negara & Suputra, 2017) states the concept of profit management can be explained by using the agency theory approach, namely the theory which states that profit management practices are influenced by conflicts of interest between interested parties (principals) and management as the parties running the interests. (agent), this conflict arises when each party tries to achieve the desired level of prosperity. According to (Aditama & Purwaningsih, 2014) profit management can be measured using the profit distribution approach.

The companies can make various attempt to manipulate information through profit management with the hope of wanting the management to suppress and minimize the tax burden, the management tends to minimize tax payments. Another factor that can influence profit management is tax planning (Setyawan & Harnovinsah, 2016). Generally, tax planning refers to the process of engineering taxpayers' businesses and transactions so that the tax debt is in a minimal amount, but is still within the path of tax regulations (Sugeng, 2011). Tax planning is one of the functions of tax management in order to estimate the amount of taxes that should be paid and the ways to reduce taxes (Achyani & Lestari, 2019). According to (Astutik & Mildawati, 2016) the company's motive for tax planning is used to make tax savings in accordance with the provisions of tax regulations.

Many factors affect profit management, namely deferred tax assets, deferred tax burden and tax planning. One of them is the difference between commercial profit and fiscal profit can inform management discretion in the accrual process. The difference is called the fiscal correction in the form of negative correction and positive correction. Negative corrections will result in deferred tax liabilities while positive corrections will result in deferred tax assets (Djamaluddin, 2008: 58). However, if it is not possible for fiscal profit to be available in sufficient quantities to be compensated with a compensable fiscal balance, or if it is possible to realize future tax benefits with a probability of less than 50 percent (Kiswara, 2007), then deferred tax assets are not recognized and the company will record deferred tax assets reserves (ONASIS & AQUINOASIS & AQUINOASIS, 2017).

Profit management is a deferred tax expense. Deferred tax expense can affect profit management. This is in accordance with the theory put forward by Watt and Zimmerman (1990) that the reason for saving or postponing taxes (deferred tax) through the tendency of companies to reduce reported earnings is one of three hypotheses about positive accounting theory, namely the Political Cost Hypothesis so that deferred tax burdens can affect profit management as a tax saving motivation. This can be done by delaying income and accelerating costs to save taxes, one of which is by engineering the tax burden.

**Table 1.** Phenomenon Data on Consumption Companies

Code	Year	Tax planning	Deferred tax assets	Deferred tax expense	Profit Management
AMRT	2018	0,770847773	0,697701820	0,002606368	0,016213655
	2019	0,805359028	2,031701975	0,002406843	0,012117374
	2020	0,804809141	0,662805530	0,002797271	-0,001379552
	2021	0,820695347	1,635654198	0,001987313	0,027100656
MYOR	2018	0,739075147	0,084943727	-0,001563194	0,002866859
	2019	0,758524517	0,073851289	-0,000468634	0,004967070

	2020	0,781763893	0,091832897	0,000488676	0,001020268
	2021	0,781501485	-0,519952190	0,002134858	-0,014640790
	2018	0,735219073	0,472766403	0,000550569	-0,002066127
FISH	2019	0,672209930	-0,003515165	0,000301872	-0,000328653
	2020	0,765515244	0,596849780	0,001915670	0,006466826
	2021	0,783295504	0,095358007	0,000259892	0,002658188

Source : Data processed by researchers,2022

Based on table 1.1 can be seen the phenomenon that occurred at PT Sumber Alfaria Trijaya Tbk. (AMRT) tax planning in 2021 has increased. The difference between profit before tax and profit after tax tends to be insignificant, so there is an indication of tax planning. According to (Baraja et al., 2019) the higher the tax planning, the greater the opportunity for the company to carry out profit management. Thus the high tax planning that occurs in the AMRT company will affect the company's profit.

According to (Perwita et al., 2015) the amount of change in tax assets does not guarantee the enactment of profit management practices carried out by the company. However what happened was the opposite for PT. Mayora Indah Tbk (MYOR) 2021 deferred tax assets decreased so that profit management also experienced a decline.

The size of the deferred tax burden that occurs in the company determines how much the company carries out earnings management. Therefore, if the deferred tax expense increases, the company's earnings management also increases, but at PT. FKS Multi Agro Tbk (FISH) 2021 deferred tax expense has decreased so that profit management has also decreased. According to (Sumomba et al., 2002) the tax burden can be used to detect profit management practices.

This research has been done by previous researchers, (Faqih & Sulistyowati, 2021) tax planning and deferred tax expense affect profit management while deferred tax assets have no effect on earnings management. According to (Fitriany et al., 2016) tax planning and deferred tax assets have an effect on profit management while deferred tax expense has no effect on earnings management.

From the description of the problems that have been explained, the researcher wants to examine "The Influence of Tax Planning, Deferred Tax Assets and Deferred Tax Expense on Profit Management in Consumer Goods Companies listed on the Indonesia Stock Exchange for the 2018-2021 period".

## METHOD

### Type of research

This research is a quantitative research and uses secondary data sources, namely the financial statements of consumer goods companies for the period 2018-2021 which are downloaded from the IDX website, namely [www.idx.co.id](http://www.idx.co.id).

### Research Location

This research was conducted on consumption companies listed on the Indonesia Stock Exchange in 2018-2021 from the Indonesia Stock Exchange website [www.idx.co.id](http://www.idx.co.id). This research was started from July - August 2022.

### Population and sample

The population in this study were all consumer goods companies listed on the Indonesia Stock Exchange for the 2018-2021 period, totaling 51 companies. The sample taken in this study has the following criteria:

1. Consumer companies listed on the Indonesia Stock Exchange
2. Consumer companies listed on the Indonesia Stock Exchange from 2018-2021.
3. Consumption companies that did not suffer losses during 2018-2021.

**Table 2.** Population and Consumption Sample

No	Description	Amount
1	Consumer company listed on the Indonesia Stock Exchange	51
2	Consumer companies that are not listed on the Indonesia Stock Exchange from 2018-2021	(21)
3	Consumer companies that suffered losses during 2018-2021	(17)
	Number of companies selected as research samples	13
	Total data 13 companies X 4 years	52

Source : [www.idx.co.id](http://www.idx.co.id)

### Method of Collecting Data

The data collection technique uses documentation and observation studies from book theory, research journals related to the variables to be studied by observing financial statements.

## RESULT AND DISCUSSION

### Normality test

This normality test aims to test the residuals or confounding variables in the normal distributed regression model (Ghozali, 2013). In the normality test, the researcher used histogram, normal pp-plot, and Kolmogorov-Smirnov normality test on the SPSS 20 application program.

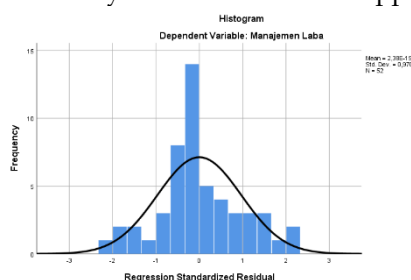


Figure 1. Hasil Uji Normalitas pada Histogram

Based on figure 1, it can be seen that the histogram graph is bell-shaped, symmetrical to the left and to the right. This shows that the variable data is normally distributed and the regression model meets the assumption of normality.

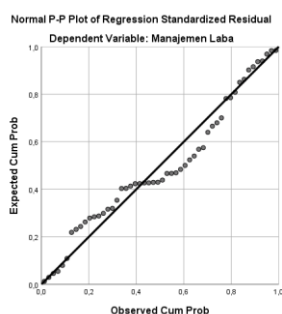


Figure 2. Hasil Uji Normalitas pada P-Plot Normal

Based on the results of the normality test with a normal probability plot above the points tend to spread close to the diagonal line. This means the data has met the assumption of normality. In addition to the normal P-Plot test, the classical assumption test can also be proven on the Kolmogorov-Smirnov test which can be shown in the table below:

**Table 3.** Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		52
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,01318817
Most Extreme Differences	Absolute	,115
	Positive	,115
	Negative	-,096
Test Statistic		,115
Asymp. Sig. (2-tailed)		,081 <sup>c</sup>

Source: data processing results SPSS 20

From table 3 it can be seen that Asymp. Sig. (2-tailed) has a sig value of 0.81 above a significant value of 5% (0.05) in other words the residual variable is normally distributed.

**Multikolinearitas Test**

To find out the symptoms of Multicollinearity, it can be seen from the tolerance value and the VIF Variance Inflation factor. the value commonly used in the multicollinearity test is the tolerance value of 0.10 or equal to the VIF value of 10. So that the VIF value is less than 10, it can be said that there is multicollinearity, namely the large relationship between the independent variables. And the tolerance value has a number > 10, it can be said that there are no symptoms of multicollinearity (Ghozali, 2013).

**Table 4.** Multikolonieritas Test Results

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax Planning (X1)	,874	1,144
	Deffered Tax Assets (X2)	,968	1,033
	Deffered Tax Expense (X3)	,902	1,109

Source: Data Processing Results SPSS 20

From table 4 it can be seen that the two independent variables, namely: tax planning, deferred tax assets and deferred tax expense have a tolerance value greater than 0.10, while the VIF value from tax planning, deferred tax assets and deferred tax expense is less than 10. Therefore , it can be concluded that there is no multicollinearity between variables.

**Heteroskedastisitas Test**

The heteroscedasticity test is tested on a regression model where there is an inequality of variance from the residuals of one observation to another observation. In this study, this study uses a scatterplot graph (Ghozali, 2013).

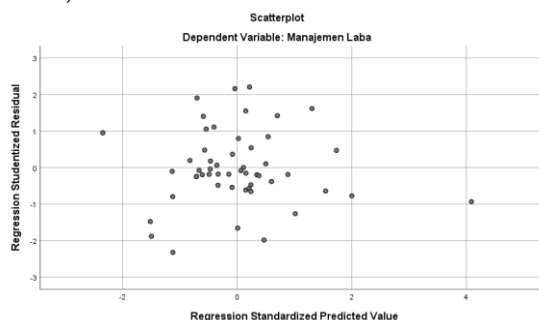


Figure 3. Heteroskedastisitas Test Results

From figure 3 it can be seen that the points spread randomly and are spread above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

#### Autocorrelation test

This test aims to test whether there is a correlation between abuse in period t and the previous t-1 point. Autocorrelation arises because successive observations from time to time are related to each other. In this study the researchers used the Durbin-Watson test (Ghozali, 2013).

**Table 5.** Durbin-Watson Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,528 <sup>a</sup>	,279	,234	,0135941	1,934

Source : Data Processing Results SPSS 20

Based on the table above, the statistical value of DurbinWatson (DW) is 1.934. From the DurbinWatson (DW) statistical table with of 0.05, the number of samples (n) = 52 and k = 3 (three independent variables) the dU value is 1.6769. The assumption that there is no autocorrelation is obtained by the fifth criterion that the value of  $dU < DW < 4 - dU$  with the equation obtained shows  $1.6769 < 1.934 < 4 - 1.6769$  that is, the final result is obtained with a value of  $1.6217 < 1.934 < 2.3231$  which means there is no autocorrelation.

#### Multiple Linear Regression Analysis

**Table 6.** Results OF Multiple Linear Regression Analysis

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,139	,039		-3,512	,001
	Tax Planning (X1)	,188	,051	,481	3,667	,001
	Deffered Tax Asset (X2)	,003	,004	,110	,885	,381
	Deffered Tax Expense (X3)	,205	,566	,047	,363	,718

Source: Data Processing Results SPSS 20

Based on the results of data processing as shown in the table above Unstandardized Coefficients part B, multiple linear regression equations are obtained, which are as follows:

$$Y = -0,139 + 0,188\text{Tax Planning} + 0,003\text{ Deffered Tax Asset} + 0,205\text{ Deffered Tax Expense} + e$$

Based on these equations can be described as follows:

- Constant (a) = -0.139 This means that even though the independent variables are: Tax planning, Deffered Tax Assets and Deffered Tax Expense are 0, then profit Management is -0.139
- Coefficient X1 (b1) = 0.188. Variable of Tax Planning on Profit Management with regression coefficient of 0.188. This means that every time there is an increase in the Tax Planning variable by 1 unit, Profit Management will increase by 0.188.
- Coefficient X2 (b2) = 0.003. Deffered Tax Assets Variable on Profit Management with a regression coefficient of 0.003. This means that every time there is an increase in the Deffered Tax Asset variable by 1 unit, Profit Management will decrease by 0.003.
- Coefficient X3 (b3) = 0.205. Variable Deffered Tax Expense on Profit Management with a regression coefficient of 0.205. This means that every time there is an increase in the Deffered Tax Expense variable by 1 unit, Profit Management will increase by 0.205.

## Partial Test

**Table 7.** Result T Test

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients	Std. Error	Standardized Coefficients		
		B		Beta		
1	(Constant)	-,139	,039		-3,512	,001
	Tax Planning (X1)	,188	,051	,481	3,667	,001
	Deffered Tax Asset (X2)	,003	,004	,110	,885	,381
	Deffered Tax Expense (X3)	,205	,566	,047	,363	,718

Source: Data Processing Results SPSS 20

- The t-count value of the Tax Planning variable (X1) of 3.667 has a positive and significant effect of 0.001 ( $0.001 < 0.05$ ). H1 is accepted because tcount (3.667) > ttable (2.010) which means that the tax planning variable has an effect on profit management.
- The t-count value of the deferred tax asset variable (X2) is 0.885, there is no positive and significant effect of 0.381 ( $0.381 > 0.05$ ). H2 is rejected because tcount (0.885) < ttable(2.010) which means that the deferred tax asset variable has no effect on profit management.
- The value of deferred tax expense variable t (X3) is 0.363, there is no positive and significant effect of 0.718 ( $0.718 > 0.05$ ). H3 is rejected because tcount (0.363) < ttable(2.010) which means that the deferred tax expense variable has no effect on profit management.

## Simultaneously Test

**Table 8.** Results F Test

Model		ANOVA <sup>a</sup>				Sig.
		Sum of Squares	df	Mean Square	F	
1	Regression	,003	3	,001	6,180	,001 <sup>b</sup>
	Residual	,009	48	,000		
	Total	,012	51			

Source: Data Processing Results SPSS 20

Based on the table above, it can be seen that the value of Fcount (6.180) > Ftable (2.80) with the hypothesis: H4 is accepted by looking at the probability that is smaller than the significant level ( $0.001 < 0.05$ ), it can be concluded that the equation model is accepted and has an effect significant., it can be concluded that Tax Planning, Deferred Tax Assets and Deferred Tax Expense have an effect on Prprofit Management, especially in consumer goods companies listed on the Indonesia Stock Exchange

## Coefficient of Determination

**Table 9.** Koefisien Hasil Uji Determinasi

Model Summary <sup>b</sup>			
Model	R	R Square	Adjusted R Square
1	,528 <sup>a</sup>	,279	,234

Source: Data Processing Results SPSS 20

From the results of the regression output obtained the Adjusted R Square value of 0.234. This value indicates the magnitude of the influence of the independent variable on the dependent variable is 0.234 or 23%. A value that is not close to one means that the independent variables hardly provide the information needed to predict the variation of the dependent variable.

## Discussion

### Tax Planning Affects Profit Management

Based on the results of the t-test in the first hypothesis, the t-count value is (3,667). Because the value of t arithmetic is smaller than t table ( $3.667 > 2.010$ ) then tax planning has an effect on profit management. The significant value is calculated at 0.001, because the significance value is smaller than the specified significance value ( $0.001 < 0.05$ ), then  $H_0$  is rejected and  $H_a$  is accepted, which means that tax planning has a significant effect on earnings management.

The results of this study are in line with the results of research conducted by (Febrian et al., 2019) which states that it has a significant effect on partial tax planning on earnings management in manufacturing companies listed on the IDX. This study has different results from research (Siregar & Sinabutar, 2021) where tax planning has no effect on earnings management in manufacturing sub-sector companies listed on the IDX.

### The Effect Of Deferred Tax Assets On Profit Management

Based on the results of the t-test in the second hypothesis, the t-count value is (0.885). Because the value of t-count is smaller than t-table ( $0.885 < 2.010$ ), the deferred tax assets have no effect on profit management. The significant value is calculated at 0.381, because the significance value is greater than the specified significance value ( $0.381 > 0.05$ ), then  $H_0$  is accepted and  $H_a$  is rejected, which means that deferred tax assets have no significant effect on profit management. The results of this study are in line with the results of research conducted by (Faqih & Sulistyowati, 2021) where deferred tax assets have no effect on earnings management in consumer goods companies listed on the IDX.

### The Effect of Deferred Tax Expense on Earnings Management

Based on the results of the t-test on the third hypothesis, the t-count value is (0.363). Because the value of t-count is smaller than t-table ( $0.363 < 2.010$ ), the deferred tax expense has no effect on profit management. The significant value is calculated at 0.718, because the significance value is greater than the specified significance value ( $0.718 > 0.05$ ), then  $H_0$  is accepted and  $H_a$  is rejected, which means that the deferred tax expense has no significant effect on profit management.

The results of this study are in line with the results of research conducted by (Faqih & Sulistyowati, 2021) where deferred tax assets have no effect on profit management in consumer goods companies listed on the IDX.

### Effect Of Tax Planning, Deferred Tax Assets And Deferred Tax Expense On Earnings Management

Based on the results of the F-test on the fourth, the calculated f value was (6,180). Because the value of tcount is greater than the value of t tabek ( $6.180 > 2.80$ ), then tax planning, deferred tax assets and deferred tax expense affect profit management. The significant score is calculated at 0.001, because the significant value is smaller than the specified significant value ( $0.001 < 0.05$ ), then  $H_0$  is rejected and  $H_a$  is accepted, which means that tax planning, deferred tax assets and deferred tax expense have a significant effect on profit management.

The results of this study are in line with the results of research conducted by (Faqih & Sulistyowati, 2021) where tax planning, deferred tax assets and deferred tax expenses have a significant effect on profit management in consumer goods companies listed on the IDX.

## CONCLUSION

The conclusions from the results of this study are, Tax planning has a significant effect on profit management of consumer goods companies for the period 2018-2021. Deferred tax assets have no significant effect on profit management of consumer goods companies for the period 2018-2021. Deferred tax expense has no significant effect on profit management of consumer goods companies for the period 2018-2021. Tax planning, deferred tax assets, and deferred tax expense have a

significant effect on profit management. Suggestions for further researchers to add more other variables related to the factors that can affect profit management. In addition, the next study can increase the number of samples of companies by researching in other sectors and adding years of research.

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