
THE EFFECT OF DEFERRED TAX CHARGE, TAX PLANNING AND DEFERRED TAX ASSETS ON PROFIT MANAGEMENT (EMPIRICAL STUDY OF MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2018 – 2021 PERIOD)

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Abstract : *This study aims to examine the effect of deferred tax expense, tax planning and deferred tax assets on earnings management. The population in this study are all property and real estate companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021. Sampling in this study used a purposive sampling method so as to get a sample of 15 companies as a research sample. The data analysis method in this study uses multiple linear regression analysis with SPSS Version 26. The results of this study indicate that deferred tax expense, tax planning have a significant effect on earnings management. Meanwhile, deferred tax assets have no significant effect on earnings management, and deferred tax expenses, tax planning and deferred tax assets have a significant effect on earnings management.*

Keywords : *Deferred Tax Expenses, Tax Planning, Deferred Tax Assets and Profit Management.*

1. INTRODUCTION

The era of globalization has resulted in many companies in Indonesia racing to improve company reputation in order to attract investors and gain support from the community (Prisila Damayanty, Wahab, et al., 2022). The current Indonesian business world This currently face Intense competition in the digital age. Overcome condition the need innovation For compete and grow . Quality management finance must improved For ensure continuity business company and earn correct information _ about result (Purnamasari, 2019) .

Financial Accounting Standards (SAK) as the basis for preparing annual financial reports have provided freedom to choose alternative accounting methods for preparing financial reports. This freedom of choice method is used by the administration to prepare different financial statements for each of the companies, which are considered consistent with company regulations. Financial reports can also be a measuring tool in assessing a company's ability to generate profits in the business activities it carries out. Financial reports must also have good quality information so that investors have more confidence to invest in the company (Prisila Damayanty, Hasibuan, et al., 2022).

Earnings management activities are often carried out by large companies whose purpose is to help both the company and the managers themselves. Because this motivation drives managers to act differently an Executive tries to use opportunities from various activities or events to implement

revenue management measures in the company. The practice of earnings management is the provision of incorrect information or actions manipulating stakeholders regarding the company's financial condition by managers the company did with method increase percentage income If happen decline profit and smoothing profit if the company experience fluctuation too much profit tall (Prisila Damayanty, Ayuningtyas, et al., 2022).

Researchers are looking for phenomena in this field in the media www.tribunnews.com Friday 31/12/2010 The Capital Market and Financial Institution Supervisory Agency (Bapepam-LK) stated that it had conducted investigations and technical examinations on several cases during 2010 based on indications of unhealthy trading. This includes 16 cases of alleged violations of Articles 91 and 92 on unfair trading and market manipulation. Then Bapepam 2007 examined PT. Agis Tbk (TMBI) due to manipulation of PT Agis Electronics' financial reporting namely. H. after providing materially incorrect income information resulting in a total income of Rp. 466.8 billion but presenting Rp. 800 billion. From the topics described above, it appears that performance management practices are often used by managers to avoid reporting losses due to various earnings management motives, such as making financial reports look better so as to maximize the bonuses received by management.

Deferred tax arises as a result of the difference between the income tax payable (income tax calculated based on taxable income actually paid to the state) and tax expense (income tax calculated based on taxable income). Deferred tax can affect the company's profit management because deferred tax can reduce the company's profit level.

Tax planning is the first step in tax management. In general, the focus of tax planning (tax planning) is to minimize tax obligations. Tax planning aims to plan so that the tax burden can be reduced as low as possible by using existing regulations. However, the goals of legislators are different, so tax planning here is the same as tax evasion, because the economic nature of both tends to be maximal. Profit after tax, because taxes are part of reduced profits. available either for distribution to shareholders or for reinvestment. Various ways can be used to minimize tax obligations, both ways that fulfill tax obligations and ways that violate tax regulations. Tax planning and earnings management are interrelated because both aim to achieve profit goals by manipulating profit figures in financial statements. Various corporate tax fraud schemes show that tax planning is done by manipulating the company's business (earnings management).(Nurdiana, 2022)(Widijarnoko, 1957)(Rahmadi et al., 2023)

Deferred tax assets are the effects that arise from future income taxes but are affected by the timing difference between accounting and taxation and by tax losses that may multiply in future accounting periods. In the future, the effect of income tax must be recorded, calculated, presented and presented in the financial statements and balance sheets and income statements. Companies may pay less in taxes today, but have the potential to pay more in the future. Or vice versa: a company may pay more tax now, but is likely to pay less tax in the future.

Earnings management is the opportunistic act of a manager by providing false information presented in the financial statements to deceive stakeholders for their personal interests. Earnings management is still an interesting thing to study because it reflects management behavior in managing earnings in financial statements (Oktaviyanti & Damayanty, 2021). Management profit done with use method choose policy accountancy like choose method accountancy with method raise and lower profit customized with objective company in framework serve report finance

(Dharma et al., 2021)

Based on the context that has explained , researcher concluded with the title **"The Effect of Deferred Tax Expenses, Tax Planning and Deferred Tax Assets on Profit Management (Study Empirics on Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period "**.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theory Agency

In theory agency learn connection contractual occurrence _ between principals (holders). shares) with agents (management) that arise Because exists something delegation authority and impact on values company (Ayuningtyas & Damayanty, 2021). Motivated agents For maximizing fulfillment need financial and psychological them , incl investment supplier , contract credit and compensation . clash interest This aggravated with inability owner For control activity management everyday . Confirmed that management Act For interest holder share or owner (Scott, 2015: 445).

2.2 Theory Accountancy Positive

Theory accountancy positive try For describes the utilization process skills , understanding and knowledge accounting and application principle most appropriate accounting For face future state _ certain . Theory accountancy basically positive _ argue that objective accountancy is For explain and predict practice accounting to be applies in society . Theory accountancy positive try For explain phenomenon observed accounting _ in matter reasons that cause incident the . Inside _ theory this , explained that exists activity give answer on every practice accounting is objective main from something company and its management _ in policy to be made and set (P Damayanty, Prihanto, et al., 2022).

2.3 Manufacturing Company Theory

Manufacture is the production process used For make product physical . Manufacture is the process of changing material raw become product physique through series operation intensive energy , which each produces change characteristic physique or chemistry material .

2.4 Theory Tax

According to laws and ordinances taxation , tax is payment must tax to government owed by and must paid to that person or entity with way you can forced in a manner law and can billed as well as No accept reward in a manner direct and used For state needs _ reach profusely people's prosperity .

2.5 Tax Burden deferred

According to PSAK No. 46 loads tax (tax expense) is amount combined tax current and taxes calculated deferred _ in determine profit lose something _ period . Tax expense deferred will raises obligation tax deferred . If tax deferred form burden so amount tax payable (paid) / tax now more small from burden meaningful tax _ the drawbacks must paid in the future come . because _ That confession burden tax deferred resulted must be admitted liability tax deferred . Otherwise , if tax deferred form benefit (income) then amount tax owed can deducted from must tax _ paid in the future come . For count percentage burden tax deferred can use formula as following :

$$DTE_{it} = \frac{\text{Beban Pajak Tangguhan } t}{\text{Total Aset } t - 1}$$

2.6 Planning Tax

Basically, planning tax refers to the engineering process business and transactions must taxes in order to pay taxes is at in minimal amount, however Still in frame regulation taxation. Planning taxes too interpreted as planning fulfillment obligation taxation in a manner complete, true and correct time so that can optimally avoid waste source power. For count percentage planning tax can use formula as following:

$$TRR = \frac{\text{Net Income } it}{\text{Pretax Income } it}$$

2.7 Assets Tax deferred

According to (Timuriana & Muhamad, 2015) assets tax deferred is impact the consequences because exists PPh in the future come. However influenced by presence difference time between treatment accounting and taxation as well as remaining fiscal losses can doubled in the next period come. For count percentage assets tax deferred can use formula as following:

$$APT_{it} = \frac{\Delta \text{Aktiva pajak tangguhan } t - 1}{\text{Aktiva pajak tangguhan } t - 1}$$

2.8 Management Profit

Practice management profit can looked at with two different perspectives that is as a wrong (negative) action and an appropriate action done management (positive). Management profit is said to be negative if seen as behavior opportunistic manager For maximize utility in face contract compensation, debt contracts and political costs, meanwhile management profit said positive if seen from efficient earnings management perspective where management profit give manager something flexibility For protect self them and the company in anticipate events that don't expected For interest the parties involved in contract. For count percentage management profit can use formula as following:

1. Count *Total Accruals* (TAC)

$$TAC_{it} = N_{it} - CFO_{it}$$

2. Estimating TAC with *Ordinary Least Square* (OLS) for get coefficient regression

$$TA_{it} / A_{it-1} = \beta_1 (1 / A_{it-1}) + \beta_2 (\Delta REV_{it} / A_{it-1}) + \beta_3 (PPE_{it} / A_{it-1})$$

3. Count *nondiscretionary accruals* (NDA)

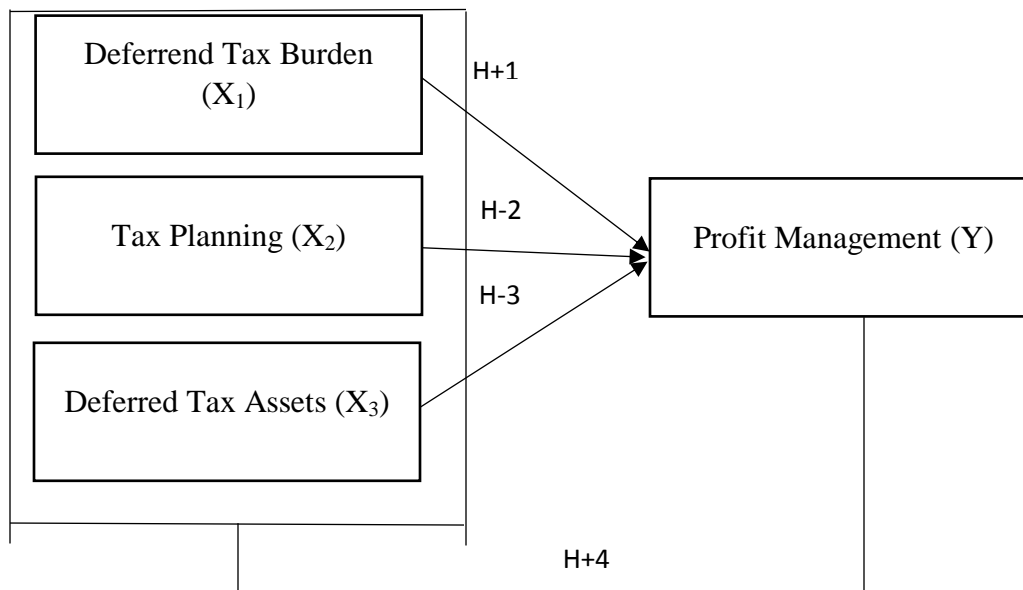
$$NDA_{it} = \beta_1 (1 / A_{it-1}) + \beta_2 (\Delta REV_{it} - \Delta REC_{it} / A_{it-1}) + \beta_3 (PPE_{it} / A_{it-1})$$

4. Count mark *discretionary accruals* (DAC) for size management profit

$$DA_{it} = (TAC_{it} / A_{it-1}) - NDA_{it}$$

2.7 Development hypothesis

Figure 1. Framework Thinking



Based on framework thinking above , then arranged hypothesis as following :

H₁ : Tax Burden deferred Influential Positive Significant To Management Profit .

H₂ : Planning Tax Influential Negative Significant Against Management Profit .

H₃ : Assets Tax deferred Influential Negative No Significant To Management Profit .

H₄ : Tax Burden Deferred , Planning Taxes and Assets Tax deferred Influential kindly Simultaneous To Management Profit .

3. RESEARCH METHODS

3.1 Research Design

Method used _ in study This is method quantitative To use know is influence burden tax deferred , planning taxes and assets tax deferred to management profit . Study This using secondary data taken _ through the website of the Indonesia Stock Exchange (IDX) , namely www.idx.co.id . Population in study This that is company manufacture sector *properties and real estate* listed on the Indonesia Stock Exchange (IDX) for the 2018-2021 period . So that population study This as many as 81 companies .

Sample in study This use purposive sampling method , with criteria taking sample namely :
 (1) Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during period 2018-

2021 (2) Companies that do not recite report annual in a manner consistent and complete from 2018-2021 (3) Companies that do not obtain profit in a manner consistent from years 2018-2021 (4) Companies that don't serve finance in rupiah currency from 2018-2021 (5) Data outliers. Based on criteria that , as a whole sample obtained as many as 60 companies , with a total of all data processed as many as 60.

3.2 Measurement

Measurement of independent and dependent variables in study This is as following :

Table 1. Measurements Variable

Variable	Indicator	Measure Scale	Unit Measuring
Management Profit	Jones Modified Model	1. $TAC_{it} = Nit - CFO_{it}$ 2. $TA_{it} / Ait-1 = \beta_1 (1/Ait-1) + \beta_2 (\Delta REV_{it} / Ait-1) + \beta_3 (PPE_{it} / Ait-1)$ 3. $NDA_{it} = \beta_1 (1/Ait-1) + \beta_2 (\Delta REV_{it} - \Delta REC_{it} / Ait-1) + \beta_3 (PPE_{it} / Ait-1)$ 4. $DA_{it} = (TAC_{it} / Ait-1) - NDA_{it}$	Nominal
Tax Burden deferred	• Tax burden deferred • Total assets t-1	$DTE_{it} = \frac{DTE_{it}}{Total\ Aset\ t-1}$	Ratio
Planning Tax	• Profits clean • Profits before tax	$TRR_{it} = \frac{Net\ Income\ it}{Pretax\ Income}$	Ratio
Assets Tax deferred	APT _{it}	$APT_{it} = \frac{\Delta APT\ it}{APT\ t}$	Ratio

Source : Data processed by the author

Analysis results regression form coefficient on results equality independent as following :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Description :

Y = Management Profit

β_1 = Coefficient Tax Burden Regression deferred

X₁ = Tax Expense deferred

β_2 = Coefficient Regression Planning Tax

X₂ = Planning Tax

β_3 = Coefficient Regression Assets Tax deferred

X₃ = Assets Tax deferred

ε = Error term

4. RESULTS AND DISCUSSION

4.1 Research Data

Sample in study This use purposive sampling method , with criteria taking sample namely : (1) Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during period 2018-2021 (2) Companies that do not recite report annual in a manner consistent and complete from 2018-2021 (3) Companies that do not obtain profit in a manner consistent from years 2018-2021 (4) Companies that do not serve finance in rupiah currency from 2018-2021 (5) Data outliers. Based on criteria that , as a whole sample obtained as many as 60 companies , with a total of all data processed as many as 60.

Analysis Statistics Descriptive

Table 2. Statistics Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
Tax expense deferred	60	.0000016	.7795953	.049093617	.1431490626
Planning tax	60	-.39	2.41	.9293	.35328
Assets tax deferred	60	-.75	24.21	1.0775	3.68350
Management profit	60	-2.17	.56	-.3670	.41140
Valid N (listwise)	60				

Source : Data processed in SPSS V.26

- Variable burden tax deferred (X_1) shows amount sample as much as 60 with minimum value of 0000016 and value maximum 7795953 as well the average value of 049093617 with standard deviation in the amount of 1431490626, where standard deviation more big from the average value can be concluded that spread the data wide due to load data tax deferred varied .
- Variable planning tax (X_2) shows amount sample as much as 60 with minimum value of - 39 and value a maximum of 2.14 and an average value of 9293 with standard deviation of 35328, where standard deviation more big from the average value can be concluded that spread the data wide due to planning data tax varied .
- Variable assets tax deferred (X_3) shows amount sample 60 with minimum value of -75 and value maximum of 21.24 as well with an average value of 1.0775 standard deviation of 3.68350, where standard deviation more big from the average value can be concluded that spread the data wide due to asset data tax deferred varied .
- Variable management profit (Y) shows amount sample 60 with minimum value of -2.17 and value maximum by 56 as well the average value of -3670 with standard deviation of 41140, where standard deviation more big from the average value can be concluded that spread the data wide due to data management profit varied .

Assumption Test Results Classic

Table 3. Multicollinearity

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	-.415	.147		-2,830	.006		
	Tax expense deferred	1,004	.359	.349	2,797	.007	.993	1.007
	Planning tax	.009	.145	.008	.063	.950	.998	1,002
	Assets tax deferred	-.009	.014	-.084	-.671	.505	.994	1006
a. Dependent Variable: management profit								

Source : Data processed in SPSS V.26

Can seen table results calculation multicollinearity with using *the Variance Inflation Factor* (VIF) test shows results all variable independent used _ in study have tolerance value > 0.10 ie burden tax deferred of 0.993, planning tax of 0.998 and planning tax of 0.994. Whereas For the resulting VIF value < 10 ie burden tax deferred of 1.007, planning tax of 1.002 and assets tax deferred of 1.006. With thereby can concluded that No there is correlation between variable independent in study this .

Table 4. Heteroscedasticity

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.281	.100		2,803	.007
	Tax expense deferred	.067	.245	.036	.271	.787
	Planning tax	-.007	.099	-.010	-.075	.940
	Assets tax deferred	.000	.010	-.002	-.018	.986
a. Dependent Variable: abs_res						

Source : Data processed in SPSS V.26

Can seen in the table results calculation heteroscedasticity with using the Glejser Test show mark all variable independent used _ in study have mark significance on level confidence 0.05 ie burden tax deferred of 0.787, planning tax of 0.940 and assets tax deferred of 0.986. It means with done the Glacier Test , then the data is said Already normally distributed or No happen problem heteroscedasticity .

Table 5. Autocorrelation Test

Run Test	
	Unstandardized Residuals
Test Value ^a	.14355
Cases < Test Value	30

Cases >= Test Value	30
Total Cases	60
Number of Runs	26
Z	-1,302
Asymp . Sig. (2-tailed)	.193
Median	

Source : Data processed in SPSS V.26

Based on table on can seen that results testing autocorrelation mark Asymp . Sig. (2-tailed) or mark significance of 0.193 or more big from 0.05. this _ show that No there is symptom autocorrelation on variables independent that is burden tax deferred , planning taxes and assets tax deferred as well as variable dependent that is management profit and no There is correlation between error period bully _ Now with error period bully _ before .

Analysis Results Multiple Linear Regression

Table 6. Regression Model Double

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-.415	.147		-2,830	.006
	Tax expense deferred	1,004	.359	.349	2,797	.007
	Planning tax	.009	.145	.008	.063	.950
	Assets tax deferred	-.009	.014	-.084	-.671	.505
a. Dependent Variable: Management Profit						

Source : Data processed in SPSS V.26

Based on table burden tax deferred , planning taxes and assets tax deferred obtained equality multiple linear regression as following :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

$$Y = -0.415 + 1.004 X_1 + 0.009 X_2 - 0.009 X_3 + \varepsilon$$

1. Constant Value

Constant value of -0.415 value negative , meaning If all variable free (independent) ie burden tax deferred , planning taxes and assets tax deferred own mark zero , then management profit own mark of -0.415.

2. Tax Burden deferred

Coefficient regression burden tax deferred (X1) of 1.004 worth positive , p the show that every increase burden tax deferred One unit so management profit will increase of 1.004 with assumption that variable another independent of the regression model is stay .

3. Planning Tax

Coefficient regression planning tax (X2) of 0.009 which is worth positive , p the show that every increase planning tax One unit so management profit will increase of 0.009 with assumption that variable another independent of the regression model is stay .

4. Assets Tax deferred

Coefficient regression assets tax deferred (X3) of -0.009 which has a value negative , p the show that every increase assets tax deferred One unit so management profit will increase of -0.009 with assumption that variable another independent of the regression model is stay .

Hypothesis Test Results

Table 7. T test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-.415	.147		-2,830	.006
	Tax expense deferred	1,004	.359	.349	2,797	.007
	Planning tax	.009	.145	.008	.063	.950
	Assets tax deferred	-.009	.014	-.084	-.671	.505

a. Dependent Variable: Profit Management

Source : Data processed in SPSS V.26

Based on table results t test calculation can explained as following :

1. Influence burden tax deferred to management profit

hypothesis first (H_1) states that burden tax deferred influential positive significant to management profit . The results of the T test count are 2.797 and T tables are 1.67252, then $2.797 > 1.67252$ with mark significance of 0.007 which means more small from 0.05. Can concluded that burden tax deferred influential positive significant to management meaningful profit hypothesis First (H_1) **accepted** .

2. Influence planning tax to management profit

hypothesis second (H_2) stated that planning tax influential positive significant to management profit . T test results count of 0.063 and T table of 1.67252 then $0.063 < 1.67252$ with mark significance of 0.950 which means more big from 0.05. Can concluded that planning tax significant negative effect to management meaningful profit hypothesis second (H_2) **is rejected** .

3. Influence assets tax deferred to management profit

hypothesis third (H_3) stated that assets tax deferred influential positive significant to managing profit . T test results count of -0.671 and T table equal to 1.67252, then $0.671 < 1.67252$ with mark significance of 0.505 which means more big from 0.05. Can concluded that assets tax deferred no negative effect significant to management meaningful profit hypothesis third (H_3) **is rejected** .

Table 8. F test

ANOVA ^a						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1,329	3	.443	2,866	.045b
	residual	8,657	56	.155		
	Total	9,986	59			
a. Dependent Variable: Management Profit						
b. Predictors: (Constant), Assets Tax Deferred , Planning Tax , Tax Burden deferred						

Source : Data processed in SPSS V.26

Based on table results statistical test calculations f produce calculated F value of 2.866 and F table of 2.77 then $2.866 > 2.77$ with mark significance of $0.045 < 0.05$ and shows the results of H_0 and H_a are accepted . So can concluded that burden tax deferred , planning taxes and assets tax deferred influential in a manner simultaneous to management profit , p This can concluded means hypothesis fourth (**H₄**) **accepted**.

Coefficient Test Results Determination (R²)

Table 9. Coefficient Test Determination (R²)

Summary Model ^b					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.365a	.133	.087	.39317	.946
a. Predictors: (Constant), Assets Tax Deferred , Planning Tax , Tax Burden deferred					
b. Dependent Variable: Management Profit					

Source : Data processed in SPSS V.26

Based on table above , shows that results of Adjusted R² is of 0.087 or 8.7% which means that of 8.7% variable dependent that is management profit can explained by variables independent that is , load tax deferred , planning taxes and assets tax deferred . Temporary that , the remaining 91.3% is explained by other variables that are not researched in study this . this _ show Still There is other factors outside factor burden tax deferred , planning taxes and assets tax influential suspension _ to management profit .

4.2 Discussion

Effect of Tax Burden deferred to Management Profit , based on results testing in study this , variable burden tax deferred obtain mark coefficient regression of 1.004 indicates that every enhancement One unit variable independent burden tax deferred so management profit will increase by 1.004. Hypothesis test results in the t statistical test of 2.797 with Tcount > Ttable that is 2,797 more big of 1.67252 and value significance of 0.007 which means more small from 0.05. this _ show that burden tax deferred influential positive significant to management meaningful profit _

hypothesis first (H_1) is accepted. Research results This in accordance with study previously carried out by (Lutfi et al., 2017) and (Sandi Perdana, 2021) which stated that burden tax deferred influential positive and significant to management profit.

Planning Tax to Management Profit, based on results testing in study this, variable planning tax obtain mark coefficient regression of 0.009 indicates that every enhancement One unit variable independent burden tax deferred so management profit will increase by 0.009. Hypothesis test results in the t statistical test of 0.063 with $T_{count} > T_{table}$ i.e. 0.063 more small of 1.67252 and value significance of 0.950 which means more big from 0.05. this _ show that planning tax influential significant negative to management meaningful profit _ hypothesis second (H_2) is rejected. Research results This in accordance with study previously carried out by (Meria et al., 2022) and (Yuliana et al., 2021) stated that planning tax negative effect or not significant to management profit.

Assets Tax deferred to Management Profit, based on results testing in study this, variable assets tax deferred obtain mark coefficient regression of -0.009 indicates that every enhancement One unit variable independent burden tax deferred so management profit will down of 0.009. Hypothesis test results in the t statistical test of -0.671 with $T_{count} > T_{table}$ that is 0.671 more small of 1.67252 and value significance of 0.505 which means more big from 0.05. this _ show that assets tax deferred no negative effect significant to management meaningful profit _ hypothesis third (H_3) was rejected. Research results This in accordance with study previously carried out by (Meria et al., 2022) and (Yuliana et al., 2021) which stated that assets tax deferred negative effect on management profit.

Tax Burden Deferred, Planning Taxes and Assets Tax deferred to Management Profit, based on results testing in study this, variable independent produce mark fcount of 2.866 and ftable equal to 2.77 then $2.866 > 2.77$ with mark significance $0.045 < 0.05$ and shows the results of H_0 were rejected and H_a was accepted. this _ show that burden tax deferred, planning taxes and assets tax deferred influential in a manner simultaneous to management profit, p This means hypothesis fourth (H_4) is accepted.

5. CLOSING

5.1 Conclusion

From discussion on so can concluded that burden tax deferred influential positive significant to management profit, variable planning tax significant negative effect to management profit, as well variable assets tax deferred no negative effect significant to management profit. And by simultaneous exists influence burden tax deferred, planning taxes and assets tax deferred to management profit.

5.2 Limitations Study

Study only limited to companies manufacture the *properties and real estate sector* listed on the Indonesia Stock Exchange (IDX) for the 2018-2021 period. Cause results study No can covers other industries that are on the Indonesia Stock Exchange (IDX). Besides That in a manner simultaneous variable dependent only effect of 8.7% against management profit can explained by variables independent that is burden tax deferred, planning taxes and assets tax deferred. Temporary that, the remaining 91.3% is explained by other variables that are not researched in study this.

5.3 Suggestion

Advice given For researcher furthermore is researcher furthermore recommended For researching more in Again about factors _ _ What only influences _ management profit . So that recommended For No use sample company registered properties *and real estate* in the Indonesian Stock Exchange only , but expanded in use sample study sector other .

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