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AN ANALYSIS OF THE ROLE OF TAX PLANNING AND DEFERRED TAX ASSETS IN EARNINGS MANAGEMENT IN THE BANKING INDUSTRY

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Abstract:

This study aims to assess and empirically prove the independent variables of tax planning and deferred tax assets affecting the dependent variable of earnings management. This research employs a quantitative approach based on an associative design, formulating hypotheses and applying inferential statistical procedures to evaluate causal relationships, using purposive sampling involving a number of companies and observational data taken from annual audit reports. The analysis results indicate that tax planning has a significant influence on earnings management. Conversely, deferred tax assets do not show a significant effect. These findings suggest that the long-term orientation and limitations in the flexibility of deferred tax assets substantially reduce their effectiveness as instruments for short-term earnings manipulation.

INTRODUCTION

The banking sector plays a vital role in supporting national economic stability, particularly through its financial intermediation function. Companies listed on the Indonesia Stock Exchange (IDX) face significant pressure to maintain optimal financial performance amid ever-changing market conditions. This pressure has intensified due to the impact of the COVID-19 pandemic, which has exacerbated non-performing loan risks and squeezed net profit margins. Under these conditions, earnings management practices are often employed as a strategy to maintain a positive corporate image in the eyes of investors, creditors, and regulators, particularly in the presentation of annual financial performance reports (Susilo & Lestari, 2024). In practice, the preparation of annual

financial statements serves two primary purposes: to provide relevant and reliable financial information in accordance with financial accounting standards, and to fulfill tax reporting obligations as stipulated in applicable laws and regulations (Amir & Siddiqui, 2023).

One example that reflects this dynamic can be seen in PT Bank BTPN Syariah Tbk (BTSP), which experienced a 22% decline in net profit compared to the previous year, accompanied by an 11.36% drop in its stock price (CNBC Indonesia, 2023). Although the company recorded growth in pre-provision operating profit (PPOP), challenges in credit disbursement growth and a decline in low-cost funds (current account savings accounts/CASA) indicate significant financial pressure. On the other hand, PT Bank Jago Tbk (ARTO) also saw its stock price drop by 8.68%, despite successfully increasing its customer base through integration with a digital ecosystem and a 65% rise in third-party funds (DPK). This phenomenon demonstrates that success in business expansion and customer acquisition is not always accompanied by improved profit performance or a positive market response. Therefore, tax strategies and financial reporting are critical aspects that require further analysis within the context of corporate performance.

Earnings management is a process undertaken by management to influence the preparation of financial statements in order to achieve specific objectives without violating generally accepted accounting principles (Nurhafifah et al., 2025). This practice is generally carried out through accrual techniques, such as accelerating revenue recognition or deferring expense recognition, so that reported earnings appear more stable or in line with expected targets. In the banking context, earnings management is often used in response to various pressures, including demands from shareholders, strict regulatory requirements, and the need to maintain reputation and trust in the capital markets (Damayanti & Solihati, 2024). These conditions encourage management to present financial performance that appears stable in order to maintain a positive perception among stakeholders.

Tax planning is a key element of corporate financial management. In the banking sector, this strategy is legally employed to minimize tax liabilities, improve cash flow efficiency, and maximize corporate value. By utilizing applicable tax regulations, companies can optimize their tax obligations without violating the law, while

simultaneously increasing reported net income. (Putri, 2022) and (Rajab dkk, 2022). With changes in fiscal policy, such as the reduction in the Corporate Income Tax (PPh) rate in 2020 and the implementation of the Tax Regulation Harmonization Law (UU HPP) in 2021, companies are required to adaptively adjust their tax planning strategies to remain optimal and compliant with applicable regulations.

Deferred tax assets are a key component of financial reporting that is closely linked to earnings management practices. These assets arise from temporary differences between commercial accounting profit and taxable income, which will result in tax benefits in future periods. In practice, the recognition of deferred tax assets can increase a company's total assets and affect the amount of reported net income. This situation provides management with room for discretion in financial reporting. Therefore, deferred tax assets have the potential to be utilized as a strategic instrument in managing earnings so that the company's financial performance appears more stable and attractive to investors. (Yudha dkk, 2024).

Previous research on the relationship between tax planning, deferred tax assets, and earnings management has yielded mixed and inconsistent results. Studies conducted by Syofnita dkk (2023) and Permatasari & Trisnawati (2022) indicate that these two variables have a significant impact on earnings management. However, other studies conducted by Rajab dkk (2022) and Damayanti & Solihati (2024) showed different results, namely that no significant effect was found. These differences in research results indicate inconsistencies in the empirical findings, which are likely due to variations in the industrial sector, firm characteristics, variable measurement methods, and the observation periods used in each study.

Most previous studies have focused on the manufacturing and mining sectors, while studies specifically examining the banking sector remain relatively limited. This situation indicates limitations in the generalizability of research findings, given that the banking sector has distinct characteristics, particularly in terms of operational structure, risk levels, and stricter regulations compared to other sectors.

These differences in characteristics suggest that the relationship between tax planning, deferred tax assets, and earnings management in the banking sector may exhibit distinct patterns. Therefore, there is a contextual gap in the existing literature,

necessitating further research to gain a more comprehensive understanding of the impact of tax planning and deferred tax assets on earnings management practices, particularly in banking firms.

In an effort to understand the complexities of the banking sector, this study aims to address existing gaps by examining the impact of tax planning and deferred tax assets on earnings management at banking companies listed on the Indonesia Stock Exchange during the 2020–2023 period. By focusing on the dynamics of changes in tax policy and the financial reporting strategies implemented post-pandemic, this study is expected to contribute both theoretically and practically. Additionally, this study is expected to provide a deeper understanding of effective tax planning practices in the banking sector, thereby serving as a reference for stakeholders and regulators in future policy-making.

LITERATURE REVIEW

Agency Theory

Agency theory explains the relationship between owners (principals) and employees (agents) who manage the company on behalf of the owners. In this context, investors grant management the authority to run the company, but there is a conflict of interest between the two parties. Principals focus on improving financial performance, while agents seek compensation. This conflict can influence earnings management practices, as agents strive to improve performance to earn bonuses, while principals seek optimal returns on investment.

Earning Management

Efforts made by an entity's management to influence the preparation of financial statements for personal gain, as stated by (Puspito & Karlina, 2024). These actions involve accounting policies intended to achieve specific objectives, whether by increasing or decreasing the Company's profit in the current period, without affecting long-term economic benefits. Therefore, profit management can be viewed as a deliberate action during the preparation of external financial statements to achieve one-sided profit (Bahri & Arrosyid, 2021).

Tax Planning

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The process that taxpayers undertake to organize their businesses so that tax liabilities—whether income tax or other tax burdens—can be minimized, as explained by (Saragih & Manullang, 2022). This process must comply with tax laws and regulations and enable taxpayers to structure their financial activities to reduce their tax burden to the lowest possible level.

At this stage, the relationship between principals and agents often gives rise to conflicts of interest due to information asymmetry. Managers have greater access to information that allows them to engage in earnings management to achieve personal goals, such as profit-based bonuses, even though this does not always reflect the actual financial condition. Earnings management practices related to tax planning are important to examine, as aggressive tax planning can create opportunities for profit manipulation, which has the potential to mislead stakeholders. In the study by Syofnita et al (2023) tax planning had a positive impact on earnings management, as did the research by Permatasari & Trisnawati (2022) and Damayanti & Solihati (2024) which demonstrated that tax planning influences earnings management.

H1: Tax Planning Affects Earnings Management

Deffered Tax Assets

Defined as liabilities or benefits arising from differences in the timing of revenue and expense recognition under tax regulations compared to financial (commercial) accounting standards (Siddi & Sutopo, 2024). Deferred tax assets reflect tax benefits arising from unforeseen events, such as temporary differences and tax loss carryforwards, which can reduce current income tax liabilities (Fadillah & Kiswara, 2024). Companies can utilize deferred tax assets as a strategy for managing tax liabilities, particularly when incurring losses that can be offset by future profits. At this stage, company managers possess an information advantage regarding operations and financial conditions, enabling them to make decisions that do not always reflect the interests of owners. With certain incentives, such as profit-based bonuses, managers may tend to engage in earnings management to influence perceptions of profits. Deferred tax assets, as an account dependent on management estimates, become a potential instrument for manipulating financial statements, where managers can adjust the recognition of assets to achieve expected profit targets.

In the studies by Permatasari & Trisnawati (2022) and Saragih & Manullang (2022) deferred tax assets have a positive impact on earnings management, whereas the study by Damayanti & Solihati (2024) indicates that deferred tax assets do not have a significant impact on earnings management.

H2: Deferred Tax Assets Influence Earnings Management

RESEARCH METHODS

This study utilizes secondary data using a quantitative approach. The data consists of financial records from banking companies listed on the Indonesia Stock Exchange (IDX). The data is available on the website www.idx.co.id. There are two independent variables and one dependent variable. The independent variables used in this study are tax planning and deferred tax assets, while the dependent variable examined is earnings management.

The population comprises all banking companies listed on the IDX from 2020 to 2023, totaling 45 companies. The sampling technique used was purposive sampling, in which samples are selected based on specific characteristics. In accordance with the predetermined criteria, 22 companies were selected as samples, yielding a total of 88 data observations. The criteria established for the sample were:

1. Banking companies listed on the IDX from 2020 to 2023.
2. Companies that did not have positive profits during the study period.
3. Companies that did not have the necessary financial records related to the calculation of the variables to be tested.

The selection of samples based on sampling criteria is shown in this table:

Table 1
Sample Criteria

No.	Criteria	Total
1	Banking companies listed on the IDX from 2020 to 2023	45
2	Companies that did not report positive profits during the study period	(13)
3	Companies that did not have the necessary financial statement data required for calculating the variables to be tested	(10)
Research Sample		22
Total Sample (22 (n) x 4 Years)		88

Source: Processed Data, 2025

RESEARCH FINDINGS

The analysis was conducted using SPSS version 25 to test the relationship between tax planning and deferred tax assets in earnings management.

Descriptive Statistics

Provides an overview of the data based on the minimum, maximum, mean, and standard deviation of each variable (Sugiyono, 2023:207). The findings of the descriptive analysis are presented in the table below:

Table 2
Statistik Deskriptif

Descriptive Statistics					
	<i>N</i>	Minimum	Maximum	Mean	Std. Deviation
PP	88	0.34	0.99	0.7530	0.08170
APT	88	-2.06	0.98	0.1332	0.38819
ML	88	-1.95	0.70	-0.0766	0.37853
Valid N (listwise)	88				

Source: Processed Data, 2025

Referring to the data in the table, the total sample (n) consists of 88 data points from 22 companies in the banking sector over a 4-year period. The findings of the descriptive statistical analysis can be summarized as follows:

a. Tax Planning

Tax planning has a lowest score of 0.34 and a highest score of 0.99. The mean score is 0.7530, while the standard deviation is 0.08170. This indicates that the average tax planning score tends to be high with low and stable data dispersion.

b. Deffered Tax Assets

Deferred tax assets have a lowest score of -2.06 and a highest score of 0.98. The mean score is 0.1332, while the standard deviation is 0.38819. This indicates that the average deferred tax assets are low, with high data variation and the possibility of outliers or extreme values.

c. Earnings Management

Earnings management has a lowest score of -1.95 and a highest score of 0.70. The mean score is -0.0766, while the standard deviation is 0.37853. This indicates that the average earnings management is negative, with a relatively high dispersion of data across companies.

Normality Test

Table 3
Normality Test

<i>One-Sample Kolmogorov-Smirnov Test</i>		
N		88
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0.0000
	<i>Std. Deviation</i>	0.99847
<i>Most Extreme Differences</i>	<i>Absolute</i>	0.006
	<i>Positive</i>	0.006
	<i>Negative</i>	-0.006
<i>Test Statistic</i>		0.006
<i>Asymp. Sig. (2-tailed)</i>		0.200 ^{c,d}

Source: Processed Data, 2025

The results of the normality test, conducted using the Kolmogorov-Smirnov test, indicate that the data follow a normal distribution. This is evidenced by the Asymp. Sig. (2-tailed) value of 0.200 > 0.05. Therefore, it is concluded that the data are normally distributed.

Results of Classical Assumption Tests

a. Multicollinearity Test

Table 4
Multicollinearity Test

<i>Coefficients^a</i>							
Model	Unstanda rdized B	Coefficien ts Std. Error	Standardi zed Coefficien ts Beta	t	Sig.	Collinearity Statistics	
						Toler ance	VIF
1 (Constant)	-0.958	0.368		-2.604	0.011		
PP	1.178	0.486	0.254	2.422	0.018	0.998	1.002
APT	-0.040	0.102	-0.41	-0.389	0.698	0.998	1.002

Source: Processed Data, 2025

Based on the results of the multicollinearity test, the calculations show that all independent variables have a tolerance score >0.10 and a VIF <10. Therefore, it is concluded that there are no signs of multicollinearity in the regression model used, and the model is deemed suitable for use in subsequent analyses.

b. Heteroscedasticity Test

Table 5
Heteroscedasticity Test

<i>Coefficients^a</i>					
Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	52.629	25.664		2.051	0.043
PP	-10.494	33.922	-0.034	-0.309	0.758
APT	-1.704	7.139	-0.026	-0.239	0.812

Source: Processed Data, 2025

The results of the heteroscedasticity test using the Glejser test show that all independent variables have a significance level above 5%. Therefore, it can be concluded that there is no heteroscedasticity.

c. Autocorrelation Test

Table 6
Test Run

Runs Test	
Test Value ^a	88.00 ^b
Cases < Test Value	87
Cases >= Test Value	1
Total Cases	88
Number of Runs	3
Z	0.152
Asymp. Sig. (2-tailed)	0.879

Source: Processed Data, 2025

The results of the Run Test indicate an Asymp. Sig. (2-tailed) value of 0.879. Based on the table above, we can conclude that since the Asymp. Sig. (2-tailed) value of 0.879 is greater than 0.05, there is no autocorrelation.

Results of Multiple Linear Regression Analysis

**Table 7
Multiple Linear Regression Test**

Coefficients ^a							
Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
						Tolerance	VIF
1 (Constant)	-0.958	0.368		-2.604	0.011		
PP	1.178	0.486	0.254	2.422	0.018	0.998	1.002
APT	-0.040	0.102	-0.41	-0.389	0.698	0.998	1.002

Source: Processed Data, 2025

Based on the findings of the table, the regression equation model in this study is as follows:

$$ML: -0.958 + 1.178 PP + (-0.040) APT$$

This formulation can be interpreted as follows:

a. Regression Coefficient α

The constant score of (-0.958) indicates that if the independent variables, namely PP and APT, are held constant (score 0), then the dependent variable, namely Earnings Management, will be at a value of (-0.958).

b. Regression Coefficient for PP (β_1)

The regression coefficient for PP, with a value of 1.178, indicates a positive correlation between the PP variable and Earnings Management. It can be stated that if PP increases while the other variables are held constant (at a value of 0), then Earnings Management will increase by 1.178.

c. Regression Coefficient for APT (β_2)

The APT regression coefficient of (-0.040) indicates a negative correlation between APT and Earnings Management. This means that if APT increases while other variables are held constant (at 0), Earnings Management will decrease by a factor of (-0.040).

Hypothesis Testing Results

a. Partial Test (t-Test)

**Table 8
Partial Test (t-Test)**

Coefficients ^a							
Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
						Tolerance	VIF
1 (Constant)	-0.958	0.368		-2.604	0.011		
PP	1.178	0.486	0.254	2.422	0.018	0.998	1.002
APT	-0.040	0.102	-0.41	-0.389	0.698	0.998	1.002

Source: Processed Data, 2025

Based on the table above, we can observe the impact of each independent variable on the dependent variable. This analysis was conducted using a t-test, as detailed below:

1. The Effect of Tax Planning on Earnings Management

From the analysis findings, tax planning shows a Sig. t value of 0.18, which is smaller than 0.05. This indicates that, to some extent, tax planning has a significant impact on earnings management.

2. The Impact of Deferred Tax Assets on Earnings Management

The analysis revealed that deferred tax assets yielded a Sig. t-score of 0.698, which is significantly higher than 0.05. This indicates that, to some extent, deferred tax assets do not have a significant impact on earnings management.

b. Coefficient of Determination (R²)

**Table 10
R²**

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.256a	0.065	0.43	0.37024

Source: Processed Data, 2025

The test results yielded an R² score of 0.43, or 43%. This indicates that the PP and APT variables can explain only 6% of the variation in earnings management, while the

remaining 0.57, or 57%, is influenced by various other factors outside the scope of this study.

DISCUSSION

The Impact of Tax Planning on Earnings Management

Based on the findings, tax planning was found to have a significant impact on earnings management, thus supporting Hypothesis H1. These findings indicate that companies that actively engage in tax planning tend to engage in earnings management to achieve specific objectives. In line with agency theory, this practice reflects potential conflicts of interest between managers and owners.

The findings of this study align with previous research by Syofnita dkk (2023) and Permatasari & Trisnawati (2022), which indicate that tax planning contributes to increased earnings management practices. This consistency strengthens the evidence that tax planning is not only used for fiscal efficiency but also as a profit-management strategy that affects the quality of financial statements. Consequently, effective management and oversight are necessary to prevent the misuse of such practices.

From a theoretical perspective, these findings contribute to the literature by providing empirical support for agency theory in the context of corporate tax behavior, while illustrating how managerial incentives and discretion can transform legitimate financial strategies into tools for earnings manipulation. This study expands on previous research by contextualizing tax planning within the governance environment of the Indonesian banking sector, where the interaction between regulatory oversight, institutional ownership, and audit quality can influence the extent of such practices.

In practical terms, the findings of this study underscore the need for policymakers and regulators to enhance tax disclosure requirements and strengthen oversight mechanisms to reduce the potential for the misuse of tax planning for earnings management. Corporate governance reforms, such as strengthening the independence of audit committees, implementing stricter internal control systems, and ensuring transparency in tax strategies, can serve as a deterrent against opportunistic behavior. By addressing both managerial incentives and structural conditions that enable earnings

manipulation, these measures can help maintain the integrity of financial statements and protect stakeholder confidence.

The Effect of Deferred Tax Assets on Earnings Management

The findings of the analysis indicate that deferred tax assets do not have a significant effect on earnings management; therefore, hypothesis H2 is rejected. These results suggest that companies do not use deferred tax assets as a primary instrument in earnings management practices. Based on Agency Theory, this situation may arise because managers prefer to use other mechanisms deemed more effective in influencing reported earnings. In practice, managers are more likely to engage in earnings management through accrual earnings management, such as adjusting credit loss allowance estimates, recognizing revenue on an accrual basis, or deferring the recognition of expenses, which directly impact current-period earnings compared to using deferred tax assets, which have an indirect effect.

In addition, the fact that the banking sector is subject to strict oversight by the Financial Services Authority (OJK), as well as the application of strict financial accounting standards (PSAK), further limits the flexibility of using deferred tax assets as a tool for profit engineering. These oversight mechanisms reduce management's discretion in exploiting temporary differences between tax and commercial accounting for opportunistic purposes. The results of this study are consistent with the research by Damayanti & Solihati (2024), which also found that deferred tax assets do not have a significant effect on earnings management. The difference in results from previous studies indicates that the effectiveness of deferred tax assets in earnings management practices is significantly influenced by industry characteristics, the level of regulation, and the applicable oversight mechanisms.

Theoretically, these findings support the agency theory perspective that not all accrual components offer the same degree of flexibility in earnings management practices. In the highly regulated banking sector, management tends to optimize other accrual instruments that are more responsive to changes in earnings than deferred tax assets.

CONCLUSION

The findings of this study reinforce the premise that tax planning significantly drives earnings management practices, while also confirming its dual role as both a legitimate fiscal optimization strategy and a mechanism through which managerial discretion can shape reported performance. These results align with agency theory, which highlights the strategic space managers possess in aligning corporate objectives with stakeholder expectations. Conversely, the absence of a significant correlation between deferred tax assets and earnings management suggests that the long-term orientation and inherent flexibility constraints of such assets make them less conducive to short-term earnings manipulation. These insights underscore the need for a broader analytical perspective in future research, integrating variables such as profitability, leverage, firm size, and external audit involvement to capture the multidimensional determinants of earnings management. Furthermore, expanding the time horizon of the data beyond the 2020–2023 period and applying advanced analytical techniques would help uncover complex causal pathways and enhance the generalizability of findings across industries and corporate governance contexts.

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