Conference Paper

The Influence of the Tax Charges, Tax-Defered and Planning, Againt Earnings Management (Case Studies to the Property and Real Estate Listed at the Indonesian Stock Exchange 2016-2018 period)

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Abstract

This research aims to review the influence of the independent variable that is the tax charges and deferred tax planning in partial and simultaneous against earnings management.Profit management is an effort he played or performed by the management to raise or lower the reported profit from the unit became his responsibility who have no ties to increase or decrease a company profitability for the long term.Profit management has aimed to improve accounting profit but not a taxable, then the management of net profit was going to cause temporary differences that will produce higher. deferred tax burdenResearched used is property and real estate company registered in indonesia stock exchange 2016-2018 period. The sample used in this research as many as 24 companies were chosen in purposive sampling methods.The analysis used is a regression analysis data panel using Eviews version 9.The selected were common effect being with the f test and the t test, with the significance of 5%. Based on the results of the f note that the tax charges tax simultaneously tangguhan and planning will not affect its management.Based on the results of the t a variable load tangguhan influences management profit tax.Adjustedr^2 shows that in this study all the independent variable to contribute as much as 16% dependent variable.

Keywords: the burden of a tax deferred, tax planning, earnings management

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1. Introduction

One of the performance indicators often used as basic company decision-making business is produced company profit.Information profit to use it crucial for parties having prediktifvalue.Manager are always trying to profit that management company performance look well by external sides.

The Companies in Indonesia in preparing financial reports based on the accounting standard of PSAK (Pernyataan Standar Akuntansi Keuangan/Statement of the Accounting Standard) and the tax regulations. "A tax-deferred as the amount of income tax

terpulihkan on for the next period as temporary caused by differences in that may be subtracted from the rest of the loss that can be compensated"

Compulsory contributions to the state owed by a private person or corporate is forcing, based on the act with no payment directly and used for the state purposes for optimal public welfare, (article 1 paragraph (1) General Provisions and Procedures of Taxation).

Management action to manipulate financial reports by means raise profit indicates earnings management practices in the companies. "earnings management occurs when manager use financial assessment report, so mislead in want to know the company performance or in influencing the outcome (contract agreement) that relies in the accounting reported." (Sibarani*et. al*, 2015). The management of financial report aims to, provided information on the financial position performance and change the financial position of an enterprise at a particular period.Profit information being one parameter used to measure the performance of a company.

The profit Information must bedescribe the truth of economic company, but in reality the management often manipulate financial report by raising profit to maximize satisfaction their own.

The tax deferred is the amount of (income) tax deferred that comes with the recognition of a liability or deferred tax assets. The amount of tax deferred will cause a liabilitytax deferred (Waluyo, 2016).The difference temporary arises as logical consequence of differences in standard or conditions pertaining to a confession (criteria and periods), and measurement or judgment of element's financial report made available here which is valid for five in discipline and medium micro businesses would accounting (the tax provisions) on one the side to a standard or regulation in discipline finance accounting in the other side.

The tax deferred have negative effects that means any increase the tax deferred, then the probability of a company in management profit will also have increased by pulling profit. Usually the companies will profit management practices by manipulating its financial reports by means of raising the number of deferred tax burden recognized by profit and loss so that level of profit obtained will be smaller.(Herdawati, 2013).

From the explanation above, the statement is supported by research conducted by Anasta (2015) and Herdawati (2013) indicating that the tax to have a negative influence on management profit. Sari (2016) in her study found that the tax deferrednegatively influence management profit.

Tax planning is the first step in the management of taxes.At this stage of regulation collection was done and research tax can were selected a kind of the act of saving a

tax will be done.In general emphasis tax planning tax planning is to minimize tax liability (Suandy, 2013).

According to santana (2016), in his research with a title "the influence of tax planning, managerial ownership and management and the size of the company to profit" with the results of tax planning have a positive influence, then it would be more high tax planning then it would be more likely to have management and of the companies have profit.

It is also agreed with research conducted by Astutik (2016) with a title "influence expense and tax planning tax deferred profit against management" with the results show tax planning with influence significant and positive on the management of the profit in manufacturing companies who move in the field of food and drink in indonesia stock exchange.The results of this indicates that the better the company in conducting tax planning, then the management of spiders which applied in the company also is getting better.

Then from the explanation background above encourage researchers to do this study by the title: "The Influence of The Tax Charges, Tax-Deferred and Planning, Against *Earnings Management*."

Based on the background matter that has been provided above, so this research having the formulation of matter as follows:

1. Do the tax charges deferred have a negative influence on earnings management ?

2. Are planning tax have had a positive impact on earnings management?

3. Do the tax charges deferred and planning tax have had a positive impact on earnings management?

2. The Study Literature and Development Hypothesis

2.1. The Burden of a Tax-Deferred and Management Profit

Temporary differences arising as a logical consequence due to the difference in standard or conditions pertaining to a confession of (criteria and periods), and measurement of elements or judgment financial report that applies in discipline tax accounting the taxation) on one party with standard or the applicable regulation in another side finance accounting.

Tax deferred charges have negative effects every deferred tax charges, then the probability in doing management company profits will also increased by pulling profit.Usually

the companies will conduct management practices profit by manipulating its financial reports by means of increase the number of tax charges tangguhan recognized in the report earnings loss so that the rate of obtained be smaller (Herdawati, 2013).

From the above information, so the hypothesis of the research is:

H_1: the tax deferrednegatively influence profit management.

2.2. Tax Planning and Profit Management

Often in business tax payment with a load the company acknowledges that the company looking for ways to minimize this burden in order to optimize the smallest possible obtained company.The company managers must reduce the cost as optimal as possible before to enhance efficiency and effectiveness of the competitiveness of an enterprise. Besides its management (earnings management) to obtain benefit from financial this report in a set manner.

According to Santana (2016), in his research by title "Influence Tax Planning, Managerial Ownership and The Size of The Company Against Practices Profit Management" with the tax planning have a positive influence, the higher taxes planning the more the company do management practices profit.

It is also agreed with research conducted by Astutik(2016) with a headline: "The Influence Of Planning Taxes and The Tax Charges Deferred for Managements Profit", with the result that show planning tax have leverage significant and positive for managements profit in manufacturing companies who engaged in food and drink at The Indonesian Stock Exchange.This outcome indicates that the better firm in make the planning tax, so management profit which are applied in the company is also the better.Based on the above analysis, so hypothesis for research is:

H_2: tax planning have had a positive impact on the management profit.

2.3. The Tax Charges Deffered, Tax Planning againts management profit

Usually the companies will do management practices profit by manipulating the financial reports by means of increase the number of the tax charges deferred which is recognized in report profit losers so that the rate profit obtained will be much smaller (Herdawati, 2013).The statement supported by research conducted by Anasta(2015) and Herdawati (2013) who showed that the tax charges dependents have a negative influence on profit management.

According to Santana (2016), in his research with a title:"The Influence Of The Tax Planning, Managerial Mortgage and The Size Of The Company Against Profit Management Practices" with the result even though the number of individual tax planning at the office of have a positive influence, traffics and consequently the price the number of individual tax planning at the office of then it would be more likely to have bus operators do spider does not permit the management practices.

From the above, so hypothesis in this research is:

H_3: the burden of a tax-deferred, tax planning, had a positive impact on profit management.

3. Research Methods

3.1. Technique The Sample Collection

The population that is used in this research is the whole company property and real estate enrolled in The Indonesia Stock Exchange (BEI) as long as three periods, which is years 2016-2018.Then the samples from this research is 61 property company and real estate in BEI, just 24 property company and real esstate appropriate research purposes in the period 2016-2018.As for the criteria used in determining a sample of this research is as follows:

TABLE 1: Details Of The Study Sample.

Number	Sample Criteria	Not Match	Amount
1	Property and Real Estate company registered in indonesia stock exchange in 2016-2018	-	61
2	Companies that were not released a report which are the same annual audit during successive years of research	(9)	52
3	Companies that use currencies other than the rupiah	(9)	43
4	company that has lost when years of research	(19)	24
TOTAL			**24**
A total of used in research **(24X4)**			**96**

The sample used in this research is the method purposive sampling.Purposive sampling is the sample collection of the population based on a certain criteria or judgment certain (Zahra, 2017). In this study, there are 3 variables need operationalization to explain how variable in this study measured.Thethird variable is deferred tax charges, planning tax, and management profit.Tax charges deferred is the amount of its (income)

tax deferred with emerging a consequence of the recognition of liability ofdeferred assets tax. Deferred Tax charges would have liability of deferred tax.Based on the research of Philips, et.al, (2003) measurement variable Differed Tax Expense (DTE) in this research calculated by the formula:

$$DTE_{i.t} = \frac{DTE_{i.t}}{TA_{i.t-1}}$$

Description:

DTE$_{i.t}$ = The tax charges tangguhan$_i$ company in $_t$

TAi.$_{t-1}$ = The total of the company assets i in years $_{t-1}$

Tax is planning an effort or action undertaken by taxpayers to save tax by means of using the law or tax rules (loophels) in managing the income and the tax charges become smaller.In this research tax planning retention rate measured by tax (TRR) adopted from (Wild, *et.al,* 2004): that can be calculated as follows:

$$TRR_{i.t} = \frac{Net\ Income_{i.t}}{Pretax\ Income\ (EBIT)_{i.t}}$$

Description:

TRRi.t = Tax Retention Rate (tingkatretensipajak) The company i in years t

Net Incomei.t = Net profit company i in years t.

Pretax Income (EBITi.t) = Profit before tax company i in years t

Management is an intervention profit management companies based on a particular purpose in connection with the financial reporting external to derive private benefit.Profit management measured in the way that counts discretionary accrual. Measurement discretionary accrual as a proxy management use the model jones (1991) modified by dechowdkk.(1995).To get a discretionary accrual done by counting steps this next

1. Count the total accrual with equation:

   Total Accrual it = Net profit after tax-Operating cash flow

   $$TAC_{i.t} = Ni_{i.t} - CFO_{i.t}$$

2. Counting value accruals with the regression equation is linear simple or ordinary least square (ols with equation):

   $$\left(\frac{TAC_{i.t}}{A_{i.t-1}}\right) = \beta_1 \left(\frac{1}{A_{i.t-1}}\right) + \beta_2 \left(\frac{\Delta Revt_t - \Delta Rect_t}{A_{i.t-1}}\right) + \beta_3 \left(\frac{PPE_t}{A_{i.t-1}}\right) + e$$

3. By using the regression coefficient linear simple above, then performed the calculations value discretionary non accrual(NDA) can be counted with the formula:

   $$NDA_{i.t} = \beta_1 \left(\frac{1}{A_{i.t-1}}\right) + \beta_2 \left(\frac{\Delta Revt_t - \Delta Rect_t}{A_{i.t-1}}\right) + \beta_3 \left(\frac{PPE_t}{A_{i.t-1}}\right) + e$$

4. Then calculate the value of discretionary accrual (da): can be calculated as follows:

$$DA_{i.t} = \left(\frac{TAC_{i.t}}{A_{i.t-1}}\right) - NDA_{i.t}$$

Within:

DA$_{i.t}$ = Discretionary accrual company i in the period of t

NDA$_{i.t}$ = Non discretionary accrual company i in the period to t

TAC$_{i.t}$ = Total acrual company i in the period to t

Ni$_{i.t}$ = Net profit company i in the period to t

CFO$_{i.t}$ = The flow of cash from company operations activation of the period to t

Ai$._{t-1}$ = Total assets company i in the period to t-1

ΔRev$_t$ = Changes in the company revenue i in the period to t

PPE$_t$ = Assets fixed firm in the period to t

ΔRec$_t$ = Perubahan Piutang perusahaan i pada periodeke t

β = Fitted coefficient obtained from the regression on a calculation total accruals

e = *Error*

4. Results and Discussion

1. Chow Test

The chow used to compare between the fixed effect or common effect more appropriate for use

TABLE 2: Result Chow Test.

Redundant Fixed Effects Tests			
Equation: FIXED			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.245603	(23,67)	0.9998
Cross-section Chi-square	7.770735	23	0.9987

From the chow, researchers compare estimation between effect worth and common effect.In table it can be discovered that the probabilities (prob. F) to cross section of 0.9998 and the probability is on a 0.05 used the significance in this research.So model best used is common effect.

2. Hausman Test

Hausman test conducted to determine a model fixed effect or random effect with more appropriate for use on this research.

TABLE 3: Result Hausman Test.

Correlated Random Effects - Hausman Test			
Equation: RANDOM			
Test cross-section random effects			
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.651821	5	0.9855

Hausman done because the estimates in the chow elected is common effect.In testing hausman, researchers compare estimation between common effect with random effect.In table on 4.10, it can be seen that probability (prob.) of 0.9855 and value are the significance on the 0.05.So model best is random effect.And because in testing hausman random effect this best for use, so followed by the multiplier lagrange.

3. Lagrange Multiplier (LM) Test

The test and been approved lm testing this is done to a comparison is made of a model which is more right between common second effect (CE) and random second effect (RE)

Based on table From the table above, it can be seen that the probability of 0.0053.The value of the less than rank 0.05 the significance, so that a random effect it used in this research

5. Hypothesis Testing

5.1. The Fit and Proper Test (Test F)

A model or often called the fit and proper test test f belongs to an early stage to identify a model who had been estimated with regression feasibility of the model used.Worthy of it means the model used capable of being explained free variable influence on variables are restrained (Mansuri, 2016).

Test f can be seen that the probability of f-statistik of 0.987122 > 0.05, it can be built by the conclusion that the tax tangguhan and planning tax have no significant impact on manjemen. Profit

TABLE 4: Result Lagrange Multiplier Test.

Lagrange Multiplier Tests for Random Effects			
Null hypotheses: No effects			
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided			
(all others) alternatives			
		Test Hypothesis	
	Cross-section	Time	Both
Breusch-Pagan	7.790482	12.03960	19.83008
	(0.0053)	(0.0005)	(0.0000)
Honda	-2.791143	3.469813	0.479892
	–	(0.0003)	(0.3157)
King-Wu	-2.791143	3.469813	2.315393
	–	(0.0003)	(0.0103)
Standardized Honda	-2.671624	4.714387	-3.424921
	–	(0.0000)	–
Standardized King-Wu	-2.671624	4.714387	0.056640
	–	(0.0000)	(0.4774)

TABLE 5: Result F Test.

R-squared	0.161752	Mean dependent var	2.221077
Adjusted R-squared	-0.188561	S.D. dependent var	9.618810
S.E. of regression	10.48654	Akaike info criterion	7.782572
Sum squared resid	7367.818	Schwarz criterion	8.557219
Log likelihood	-344.5635	Hannan-Quinn criter.	8.095697
F-statistic	0.461736	Durbin-Watson stat	2.482649
Prob (F-statistic)	0.987122		

5.2. The Test Regression (t test)

t test will be examine the parameter (regression coefficient and constant) used to estimate the regression equation is it is appropriate parameter. right or notParametertersebut able to explain the behavior in free each variable variable. bound to influenceIn this research test t focused on the parameter slope (regression coefficient) so that the t to be the regression coefficient (mansuri, 2016).

Table shows the results of tests on multiple regression to the model used in this research.Hence, the following conclusions can be drawn from the: hypothesis

TABLE 6: Result t Test.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BPT	-1.974753	0.940852	-2.098899	0.0386
PERENCANAAN_PAJAK	1.809555	5.140371	0.352028	0.7256
Manajemenlaba	1.061461	7.063871	0.150266	0.8809

1. The testing of hypotheses first (H$_1$)

   The first hypothesis in research is a load tax tangguhan influential positive on the management.Test t shows up showing that the significance on the tax charges of prob tangguhan.0,0386 & it; 0,05.The value owned -1,974753.And more tender testing a partial t count -2,098899 value, it can be argued that the tax charges against tangguhan significant management profit.

2. The testing of hypotheses second (H$_2$)

   Second hypothesis in this research is that the planning profit tax has not been affecting the management.T testing shows in table above shows that the total amount significance on the variables of planning the tax as much as prob does.0.7256 > 0.05 percentage point.The value of koefisiensi owned as much as 1,809555.And from the results of the testing in full the value of t count namely 0,352028, so it can be concluded that the variable tax planning management has not been affecting the profit.

6. Coefficient Determination

The determination to measure how far the models in clear variation variable. boundThe R2 small means the variables are free to explain variation variable bound. limitedThe toward one variable means free put nearly all of the required information to predict the dependent variable (gozali, 2013: 95).The coefficients determined can be measured by the value or adjusted r-square. r-squareIn the regression simple where there is only one variable free varibel so it is better to use r-square while in multiple linear regression best adjusted using r-square (mansuri, 2016).

In essence, the determination for measuring how far the ability in clarifying variation model dependent variable.In this research, testing the independent variable determination held to measure the the tax charges and planning tangguhan tax dependent variable management in clarifying the profit.

Can be seen from test of multiple regression in table above that the r-square 0.161752 16, percent or as much as and the adjusted r-square -0.188561 -18. percent or as much asBecause the test is table 4.13, multiple regression so that the chosen were r-square.That is so variable in this research to 16 percent can affect variable. Bound while 84%. influenced by other variables.

7. Research Result

Based on the results of his research on the influence tangguhan tax charges and planning taxes on earnings management (empirical studies at the property and real estate listed on the indonesian stock 2016-2018) year, on the testing of hypotheses the results that the variable tax charges tangguhan the significance of 0.0386 smaller than (0.05) which means tax charges management tangguhan influences profit.Variable tax planning with the significance of 0.7256 greater than (0.05) which means tax planning will not affect profit management.

The test results show the value of a coefficient determination r-square 0.161752 or 16% at a value on both r-square as much as -0.188561 or -18% explaining that regression in the model it is the ability of the independent variable (the tax charges and deferred tax planning) in clarifying the dependent variable of 16% and the rest of 84% described by other variables outside model. Research.

8. Conclution

The purpose of this research to get evidence of the influence of the tax charges and deferred taxes on profits. management planningThe samples used is a company property and real estate enrolled in the indonesia stock exchange in 2016-2018.Based on the analysis and testing, data can be made: conclusion as follows:

1. Deferred tax charges have had a positive impact and significantly correlates with. management profit.

2. Tax planning will not affect against to profit management.

3. Deferred tax and tax planning will not affect of management profit

9. Advice

Based on the research that has been carried out, then the researcher have some suggestions to researchers next, such as:

1. The next research is expected to analysis with other variables as free cash flow and also operating cash

2. Further research is expected to pay for more model could explain how the earnings management, deeper that connection with variable accounting and other variables relating to taxation.

3. Expected to further research to expand study period order to be able to producing results that more accurate.

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