

TAX PLANNING, GENDER DIVERSITY, AND EARNING POWER ON EARNINGS MANAGEMENT IN MINING COMPANIES LISTED ON THE IDX

Cici Nurdianti^{1*}, Hesti Setiorini², Nensi Yuniarti. Zs³, Dinal Eka Pertiwi⁴

^{1,2,3,4}Universitas Muhammadiyah Bengkulu

cicnurdianti29@gmail.com, hestisetiorini@umb.ac.id

*Corresponding Autor

Article Information

Submission : 22-08-2026
Review : 30-08-2026
Revised : 21-09-2026
Accepted : 25-09-2026
Published : 30-09-2026

Keywords :

Earning Power, Earnings Management, Gender Diversity, Mining Companies, Tax Planning

Abstract

This study aims to examine the impact of tax planning, gender diversity, and earning power on earnings management within mining companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Employing a quantitative approach, the research targets a population of 63 listed mining firms. Through purposive sampling, a final sample of 36 companies was selected, yielding 180 firm-year observations. Secondary data were gathered from official annual reports available on www.idx.co.id and corporate websites. Data analysis was conducted via multiple linear regression using SPSS Version 26. The simultaneous F-test confirms that the independent variables collectively affect earnings management ($F = 43.230$, $p = 0.001$), with an Adjusted R Square test results value of 0.488, indicating that 48.8% of the variance in earnings management is explained by the model. The findings indicate that tax planning ($B = 833$, $p = 0.022$) and earning power ($B = 0.793$, $p = 0.007$) significantly influence earnings management, whereas gender diversity exhibits no observable effect ($B = 0.677$, $p = 0.109$). These empirical results suggest that regulatory bodies such as the Financial Services Authority (OJK) and Directorate General of Taxes (DJP) should enhance surveillance on high-profitability mining firms and aggressive tax strategies, while capital market investors should evaluate board composition beyond symbolic gender representation to mitigate accounting discretion risks

How to Cite : Nurdianti, C., Setiorini, H., Yuniarti, N. Z., & Pertiwi, D. E. (2026). Financial performance, institutional ownership, and stock prices: The moderating role of corporate social responsibility. *Jurnal Akuntansi, Keuangan, Perpajakan dan Tata Kelola Perusahaan (JAKPT)*, 4(1), 96–108.

DOI : 10.70248/jakpt.v4i1.4468

This is an open access article under <https://creativecommons.org/licenses/by/4.0/>
Copyright© 2026 by Author. Published by Yayasan Nuraini Ibrahim Mandiri



INTRODUCTION

Financial statements serve as the primary output of the accounting process, providing vital insights into a firm's operational performance and financial position to guide decision-making for both internal and external stakeholders (Alfikih & Widiyati, 2025). Within these statements, earnings information plays a crucial role in reflecting a company's true condition (Arizah et al., 2024). Management frequently alters financial disclosures to serve specific interests, often engaging in practices such as earnings management (Rakasiwi & Pujiati, 2024). Earnings management refers to managerial interventions in the financial reporting process designed to mislead stakeholders regarding a company's underlying economic performance (Adityaningsih & Hidayat, 2024). Possessing superior access to internal data and corporate potential, managers frequently manipulate financial statements to secure personal gain (Ishmah & Permatasari, 2025). Consequently, the information delivered to firm owners becomes distorted, failing to accurately reflect the business's actual financial standing (Azhara et al., 2025). Furthermore, earnings management practices are influenced by tax planning,

gender diversity, and earning power. 2020–2024 period was characterized by pronounced fluctuations in international commodity prices, driven primarily COVID-19 pandemic and geopolitical tensions. Following the pandemic, surging commodity prices particularly for coal and nickel, generated considerable windfall profits for industry players. Financial disclosures from several firms revealed earnings fluctuations that were not fully proportional to the rise in market prices, pointing to potential managerial discretion in financial reporting (Arizah et al., 2024).

In 2023, PT Bukit Asam Tbk (PTBA) reported a 51% decline in net profit, falling from IDR 12.56 trillion to IDR 6.10 trillion due to softening coal prices, which drove earnings per share down from IDR 1,094 to IDR 532. Figures from the Directorate General of Mineral and Coal show that the benchmark coal price (HBA) decreased from USD 330 per ton in October 2022 to USD 117 per ton by December 2023. This case illustrates the strong influence of global commodity price fluctuations on mining firm profitability and financial performance (Ishmah & Permatasari, 2025). Market pressures resulting from these fluctuations directly impact the company's strategic decisions, particularly tax planning and board governance. Tax planning involves lawful strategies aimed at minimizing total tax liabilities. Grounded in Positive Accounting Theory (PAT), strong tax incentives specifically tied to the Political Cost Hypothesis frequently motivate managers to engage in earnings manipulation (Eberhartinger & Samuel, 2025). Aggressive tax planning often demands substantial accounting discretion, directly intersecting with earnings management practices (Krieg & Li, 2025). Empirically, Wati et al., (2023) demonstrate that tax planning exerts a positive effect on earnings management, a finding corroborated by several studies (Firmansyah et al., 2023). Conversely, research by Handayani & Asmonah, (2025) indicates that tax planning has no significant impact on earnings management, aligning with other empirical findings (Juliana & Reskino, 2023; Utami & Budiantara, 2024).

To curb opportunistic accounting practices and monitor complex tax strategies, effective corporate governance particularly gender diversity on corporate boards is essential. Gender diversity refers to female representation within the board of commissioners or board of directors. Insights from behavioral finance and corporate governance suggest that women tend to be more risk-averse, ethically minded, and long-term oriented in decision-making processes (Pratama et al., 2024). Their presence is expected to strengthen board oversight and curb opportunistic earnings management. Empirical evidence, however, yields mixed results Fitroni & Feliana, (2022) find that gender diversity positively influences earnings management (Rohmah & Juitania, 2025). Whereas Rahmitha & Trisnawati, (2025) observe no statistically significant impact (Rakrismawati & Butar, 2023). The mining sector provides a unique and critical empirical setting to examine gender diversity dynamics. Historically characterized as a heavily male-dominated, highly capital-intensive, and risk-prone industry, governance structures in mining firms have traditionally operated under homogeneous leadership styles. In such an environment, board gender diversity is frequently introduced either as a symbolic gesture (tokenism) to meet corporate social standards or as a genuine governance mechanism to challenge entrenched managerial discretion (Mutmainah et al., 2024).

Given the inconsistencies in prior empirical findings, this study incorporates earning power as an additional variable in the mining sector of companies listed on the Indonesia Stock Exchange (IDX) 2020–2024. High earning power or profitability provides managers with greater latitude (leeway) to engage in income smoothing

(Arizah et al., 2024). Beyond serving as a primary metric for investors evaluating financial potential, earning power reflects not only current financial performance but also future earnings sustainability (Purba et al., 2024). Empirical studies by Yani et al., (2024) indicate that earning power positively influences earnings management (Yuliastuti & Nurhayati, 2023). Conversely, Tapo et al., (2023) find that earning power has no significant impact on earnings management (Purba et al., 2024). The primary objective of this study is to examine the impact of tax planning, gender diversity, and earning power on earnings management among mining companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period.

LITERATURE REVIEW

Agency Theory

Agency Theory conceptualizes the relationship between managers acting as agents and shareholders operating as principals (Marcella et al., 2023; Ratnasari et al., 2024). This theoretical framework is anchored in three foundational assumptions concerning human nature, organizational dynamics, and information processing (Setiawati et al., 2024). Conflicts between principals and agents arise when decisions executed by agents deviate from the expectations of principals, potentially incentivizing fraudulent behavior (Tumangger et al., 2023). This issue is heightened when managers possess superior access to accounting choices and financial information, which can be exploited for private gain (Purwanto et al., 2025).

Tax Planning and Earnings Management

Tax planning encompasses legitimate efforts to minimize total tax liabilities (Brivot et al., 2025). Grounded in Positive Accounting Theory (PAT), strong tax-related incentives specifically framed by the Political Cost Hypothesis motivate corporate managers to manipulate financial earnings (Eberhartinger & Samuel, 2025). Furthermore, aggressive tax strategies typically demand considerable accounting discretion, creating a direct overlap with earnings management techniques. Under the perspective of Agency Theory, tax planning represents a corporate strategy employed by managers (agents) to minimize tax obligations, thereby boosting corporate profits and firm value in alignment with shareholder (principal) interests (Kohlhase & Wielhouwer, 2023). agency conflicts emerge when managers exploit information asymmetry to pursue private benefits, turning tax planning into a critical arena for navigating interest alignment between management and owners (Eberhartinger & Samuel, 2025). Empirical findings by Azzahra & Aprilina, (2024) demonstrate that tax planning exerts a positive influence on earnings management, indicating that managers utilize tax strategies as a tactical instrument to adjust reported income (Azhara et al., 2025; Firmansyah et al., 2023; Wati et al., 2023).

Gender Diversity and Earnings Management

Gender diversity denotes the representation of women on executive and supervisory boards (Pratama et al., 2024). From the perspectives of behavioral finance and corporate governance, female board members exhibit stronger ethical values, greater risk aversion, and a long-term focus during strategic decision-making (Dewi & Pambudi, 2023). Consequently, their inclusion is expected to reinforce board oversight and curb opportunistic earnings management practices. Nevertheless, empirical research by Rohmah & Juitania, (2025) indicates that gender diversity exerts a positive

effect on earnings management (Fitroni & Feliana, 2022).

Earning Power and Earnings Management

Strong profitability or earning power, provides managers with broader flexibility to engage in income smoothing practices. It serves as a primary metric for investors assessing corporate financial viability. Rather than merely reflecting contemporary financial outcomes, earning power offers insights into the long-term sustainability of future profits (Rohmah & Juitania, 2025). From the perspective of Agency Theory, this financial metric is a critical consequence of the strategic choices executed by management (agents) representing the shareholders' (principals') interests (Yuliastuti & Nurhayati, 2023). Research conducted by Rohmah & Juitania, (2025) emonstrates that earning power positively influences earnings management. This finding suggests that firms with robust earning power tend to adopt a more conservative approach to earnings management, whereas those with weaker earning power are more inclined toward financial manipulation to enhance their perceived financial standing (Jannah et al., 2024; Yani et al., 2024; Yuliastuti & Nurhayati, 2023).

RESEARCH METHODS

Quantitative research relies on numerical data gathered through structured queries, which are subsequently converted into quantifiable metrics (Sekaran & Bougie, 2020). The population constitutes the total aggregate of all individual units or entities observed in a study (Ghozali, 2018). In this investigation, the population comprises 63 mining companies listed on the Indonesia Stock Exchange during the 2020–2024 period. A sample refers to a subset selected from the population to represent the whole (Ghozali, 2018). The sample in this study consists of 36 companies, yielding 180 total observations. A purposive sampling technique was applied, which involves selecting subjects based on predefined criteria (Ghozali, 2018). Data collection utilized secondary sources, specifically annual reports obtained from www.idx.co.id and official corporate websites. The analytical framework employs multiple linear regression processed via SPSS 26, encompassing descriptive statistics, classical assumption tests, and hypothesis testing.

Table 1.
Sample Selection Criteria

No.	Selection Criteria	Number of Companies
1.	Mining companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period	63
2.	Mining companies that did not consistently publish annual reports during the 2020–2024 period	27
	Total Number of Sample Companies	36
	Total Research Observations (Nsample X 5 years)	180

Multiple Linear Regression Model:

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

Table 2. Variable Operationalization and Measurement Metrics

Variable	Definition	Measurement	Scale	Source
Earnings management	Managerial intervention in the financial reporting process aimed at misleading stakeholders regarding the firm's true underlying economic performance.	Modified Jones Model (Dechow et al., 1995) $TACit = NIit - CFOit$ $\frac{TACit}{Ait - 1}$ $= \alpha 1 \left(\frac{1}{Ait - 1} \right) + \alpha 2 \left(\frac{\Delta REVit}{Ait - 1} \right) + \alpha 3 \left(\frac{PPEit}{Ait - 1} \right) + eit$ $NDAit = \alpha 1 \left(\frac{1}{Ait - 1} \right) + \alpha 2 \left(\frac{\Delta REVit - \Delta RECit}{Ait - 1} \right) + \alpha 3 \left(\frac{PPEit}{Ait - 1} \right) + eit$ $DAit = \left(\frac{TACit}{Ait - 1} \right) - NDAit$ $DAit = \left(\frac{TACit}{Ait - 1} \right) - NDAit$	Ratio	(Aprilianti et al., 2025; Putri & Fidiana, 2022)
Tax planning	Legitimate actions aimed at minimizing tax liabilities. Grounded in Positive Accounting Theory (PAT), strong tax incentives—specifically associated with the Political Cost Hypothesis—drive managers to engage in earnings management. The higher the TRR value, the smaller the proportion of profit eroded by taxes, indicating that management’s tax planning is efficient and successfully minimizes the tax burden.	$TRR = \frac{\text{Net Profit}}{\text{EBIT}}$	Ratio	(Handayani & Asmonah, 2025; Olin & Priyadi, 2024; Utami & Budiantara, 2024)
Gender Diversity	Gender diversity denotes the representation of women on executive and supervisory boards.	Gender Diversity $= \frac{\text{Number of Female Board Members}}{\text{Number of Board Members}}$	Ratio	(Fitroni & Feliana, 2022)
Earning Power	High profitability provides executives with greater latitude to engage in income smoothing practices.	Earning Power $= \frac{\text{EBIT}}{\text{Total Assets}}$	Ratio	(Jannah et al., 2024)

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistics serve to gather, process, and analyze data before presenting it in a structured and accessible format. In this study, descriptive statistical evaluations are conducted on Tax Planning, Gender Diversity, Earning Power and Earnings Management.

Table 3.
Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
X1	180	.52	1.98	.8190	.22195
X2	180	.00	0.60	.4683	.41332
X3	180	-.11	1.30	.2014	.24846
Y	180	.00	7.30	.8281	1.61993

As detailed in Table 3, the descriptive statistics offer a preliminary overview of data dispersion across the observed enterprises:

1. Tax Planning (X1): Values for tax planning range from a minimum of 0.52 to a peak of 1.98. The sampled organizations demonstrate a mean tax planning score of 0.8190, alongside a standard deviation of 0.22195.
2. Gender Diversity (X2): The gender diversity metric spans between 0.00 and 0.60, yielding an average value of 0.4683 and a standard deviation of 0.41332.
3. Earning Power (X3): Quantitative assessment of earning power records a low of -0.11 and a high of 1.30. The average score across the dataset settles at 0.2014, with a standard deviation of 0.24846.
4. Earnings Management (Y): Analyzed as the primary dependent variable, earnings management exhibits a lower bound of 0.00 and an upper bound of 7.30. The sample records a mean calculation of 0.8281 and a standard deviation of 1.61993.

Table 4. Data Normality Test
One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		180
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.19402881
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.064
Test Statistic		.062
Asymp. Sig. (2-tailed)		.053 ^c

Based on the normality test metrics displayed in Table 4, the Asymp. Sig. (2-tailed) value is recorded at 0.053. Given that this figure exceeds the standard 0.05 threshold, it validates that the dataset residuals are normally distributed.

Table 5. Multicollinearity Test

Model		Unstandardized Coefficients		Collinearity Statistics	
		B	Std. Error	Tolerance	VIF
1	(Constant)	11.368	.840		
	X1	-1.930	.171	.728	1.091
	X2	.677	.072	.838	1.046
	X3	.793	.050	.745	1.067

Multicollinearity diagnostic results indicate that the tolerance values for Tax Planning (X1), Gender Diversity (X2), and Earning Power (X3) all surpass 0.10, with their respective Variance Inflation Factors (VIF) falling below the 10.0 threshold. These metrics confirm the absence of multicollinearity among the independent variables within the regression framework.

Table 6. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.528	.366		1.205	.128
	X1	.086	.112	.018	.240	.576
	X2	-.124	.032	-.266	-3.646	.066
	X3	-.118	.016	-.280	-4.102	.327

Heteroscedasticity testing was conducted using the Glejser Test by regressing the absolute residuals against all independent variables in the model. As displayed in Table 6, the statistical results show that the significance values (Sig.) for Tax Planning (X1), Gender Diversity (X2), and Earning Power (X3) are 0.576, 0.066, and 0.327, respectively. Since all significance levels exceed the standard alpha threshold of 0.05 (Sig. > 0.05), it is concluded that the regression model is free from heteroscedasticity issues, satisfying the homoscedasticity assumption.

Table 7. Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.675 ^a	.488	.478	1.09685	2.082

The autocorrelation analysis presented in Table 7 yields a Durbin-Watson (DW) statistic of 2.082. For a sample size of $n = 180$ and $k = 3$ predictors, $dL = 1,7224$, $dU = 1,7901$, $4 - dU = 2,2099$. Since $dU < dw < 4 - dU$, it can be concluded that there is no autocorrelation among the residuals.

Table 8. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.675 ^a	.488	.478	1.09685	2.082

The Adjusted R Square test results produced an R Square value of 0.488, equivalent to 48.8%, which can be interpreted as meaning that Tax Planning (X1), Gender Diversity (X2) and Earning Power (X3) affect earning Management by (100% - 48.8%=51.2%). The rest is influenced by other variables outside the test.

Table 9. F-test

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	233.459	3	58.365	43.230	.001 ^b
	Residual	236.270	176	1.350		
	Total	469.729	180			

Results from the simultaneous hypothesis testing yield an F-statistic of 43.230, substantially surpassing the critical F-table threshold of 2.65, alongside a Sig-value of 0.001. Given that this significance score falls well below the standard 0.05 alpha level, it confirms that Tax Planning (X1), Gender Diversity (X2), and Earning Power (X3) collectively exert a statistically significant impact on Earnings Management (Y).

Table 10. T-Test

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.368	.840		9.840	.001
	X1	.833	.146	-.459	1.680	.022
	X2	.677	.072	.268	1.098	.109
	X3	.793	.050	.634	2.645	.007

Based on the partial regression diagnostics summarized in Table 10, the individual effects of the explanatory variables are outlined as follows:

1. Tax Planning (X1): Demonstrating a Sig-value of 0.022 (Sig. < 0.05) and a t-count of 1.680 which exceeds the critical t-table value of 1.653 with a positive regression coefficient (B = 833) the empirical evidence supports H1. This confirms that tax planning has a positive and statistically significant partial influence on earnings management.
2. Gender Diversity (X2): Statistical testing reports a significance level of 0.109 (Sig. > 0.05) alongside a t-statistic of 1.098, which fails to reach the critical t-table benchmark of 1.653. Consequently, H2 is rejected, indicating that female representation on corporate boards does not significantly affect earnings management practices.
3. Earning Power (X3): The empirical metrics yield a highly significant Sig-value of 0.007 and a t-statistic of 2.645 (t > 1.653). Because both conditions satisfy the evaluation criteria, H3 is accepted, substantiating that earning power exerts a significant positive partial effect on earnings management.

The Effect of Tax Planning on Earnings Management

Based on the partial hypothesis testing in Table 10, the significance value of 0.022 falls below the 0.05 threshold (Sig. < 0.05). This result indicates that Tax Planning exerts a statistically significant positive effect on Earnings Management. Tax planning acts as a strategic instrument deployed by management (agents) to minimize tax obligations, aimed at optimizing net profit and enhancing firm value outcomes that align with shareholder (principal) wealth-maximization goals. This dynamic reinforces the core tenet of Agency Theory, wherein agents capitalize on information asymmetry to manage earnings in pursuit of principal-defined performance targets. Within the mining sector, aggressive tax planning serves as a mechanism to stabilize cash flows amidst market volatility. Mining executives leverage accounting and tax loopholes to perform

income smoothing, projecting a favorable performance signal to investors despite fluctuating market conditions. These empirical findings align with Azzahra & Aprilina, (2024) confirming that tax planning exerts a statistically significant positive effect on earnings management, which indicates that corporate executives deploy tax mitigation strategies as a deliberate mechanism for financial reporting management (Firmansyah et al., 2023; Wati et al., 2023).

The Effect of Gender Diversity on Earnings Management

As indicated by the partial regression results in Table 10, the significance score of 0.109 exceeds the 0.05 threshold (Sig. > 0.05), confirming that Gender Diversity exerts no statistically significant impact on Earnings Management. The inclusion of female representatives across supervisory and executive boards does not systematically constrain managerial tendencies toward earnings manipulation. This finding implies that board gender composition often operates as a symbolic regulatory compliance measure (tokenism) rather than an active mechanism for rigorous financial reporting oversight. Grounded in Agency Theory, such tokenism demonstrates that female representation has yet to resolve agency conflicts or effectively attenuate information asymmetry between corporate insiders and external investors.

Within the mining sector, strategic corporate decisions are predominantly governed by commodity price volatility and substantial capital demands rather than gender-oriented oversight dynamics. Consequently, earnings management practices are dictated more strongly by the broader internal control framework than by the gender composition of the board. These empirical outcomes align with Meyditiya et al., (2024) who observed no significant relationship between gender diversity and earnings management (Anggarayni & Wenny, 2024; Rahmitha & Trisnawati, 2025; Rakrismawati & Butar, 2023).

The Effect of Earning Power on Earnings Management

As evidenced by the partial regression analysis in Table 10, the significance level of 0.007 falls below the 0.05 threshold (Sig. < 0.05), confirming that Earning Power exerts a statistically significant positive effect on Earnings Management. Aligned with Agency Theory, earning power measures managerial efficacy in utilizing corporate assets to yield returns for shareholders (principals). However, high profitability not only reflects operational success but also provides executives (agents) with an incentive to manage earnings to sustain investor sentiment and ensure favorable evaluation metrics. Given that mining enterprises face severe exposure to global commodity price swings, strong earning power enables managers to execute tactical earnings management, establishing a financial buffer against future market downturns. These empirical findings corroborate the work of Rohmah & Juitania, (2025) who demonstrated that earning power positively influences earnings management practices, showing that highly profitable firms leverage earnings management strategically while lower-performing firms are driven to manipulate reports to improve their perceived financial standing (Jannah et al., 2024; Yani et al., 2024; Yuliastuti & Nurhayati, 2023).

CONCLUSION

Empirical evidence indicates that tax planning ($B = 833$; $p = 0.022$) and earning power ($B = 0.793$; $p = 0.007$) significantly drive earnings management in IDX-listed mining firms (2020–2024), whereas gender diversity yields no significant influence ($B =$

0.677; $p = 0.109$), with a joint explanatory power of 48.8% ($F = 40.504$; $p = 0.001$). Theoretically, this supports Agency Theory, as managers utilize high profitability to smooth earnings against commodity price volatility, while the negligible effect of gender diversity suggests tokenism in this male-dominated sector. Regulators (e.g., OJK and DJP) must therefore strengthen financial supervision over highly profitable, tax-aggressive firms and promote substantive board oversight over symbolic quota compliance. Future studies should broaden the sectoral scope and integrate control variables like firm size, audit quality, and leverage to address the unexplained 52.2% variance.

Statement Regarding the Use of Artificial Intelligence (AI)

AI was used in the preparation of this manuscript. The author used artificial intelligence tools solely to assist with language refinement, grammar checking, and editing for clarity and readability. The author remains fully responsible for the accuracy, originality, integrity, and academic content of the manuscript. All content assisted by AI has been reviewed and verified by the author before the manuscript was submitted.

Conflict of interest

The author declares that there are no conflicts of interest.

Author's contribution

Conceptualization, Cici and Hesti; data collection, Cici Nurdianti; data validation, Cici; formal analysis, Cici and Hesti; writing—preparation of the initial draft, Cici; writing—review and editing, Hesti, Nensi, Dinal; visualization, Cici Nurdianti, Hesti Setiorini, Nensi Yuniarti. Zs, Dinal Eka Pertiwi. All authors have read and approved the final version of this manuscript.

Acknowledgments

This study was supported by the Accounting Program, Faculty of Economics and Business, Muhammadiyah University of Bengkulu. The author would like to express gratitude for the support, facilities, and resources provided to facilitate the completion of this study.

REFERENCES

- Adityaningsih, A., & Hidayat, I. (2024). Pengaruh Ukuran Perusahaan , Umur Perusahaan , Leverage dan Profitabilitas Terhadap Manajemen Laba : Studi pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020. *Jurnal Kajian Ekonomi Dan Bisnis Islam*, 5(2), 899–917.
- Alfikih, G. I., & Widiyati, D. (2025). Pengaruh Kepemilikan Institusional, Risk Management Committee Dan Intellectual Capital Terhadap Manajemen Laba. *Jae: Jurnal Akuntansi Dan Ekonomi Akreditasi*, 10(1), 63–74. <https://doi.org/10.29407/xzbh0t95>
- Anggarayni, S., & Wenny, C. D. (2024). Pengaruh Keberagaman Gender Dan Corporate Social Responsibility Terhadap Manajemen Laba. *3rd Mdp Student Conference (Msc) 2024*, 578–585.
- Aprilianti, W., Rifan, D. F., & Nurhayati. (2025). Pengaruh Manajemen Laba , Islamic Corporate Governance (Icg) Dan Laba Bersih Terhadap Kinerja Perusahaan Perbankan Yang Terdaftar Di Jakarta Islamic Index(Jii) Tahun 2019-2024. *Jurnal Ilmiah Mea (Manajemen, Ekonomi, Dan Akuntansi)*, 9(2), 3145–3165.

- Arizah, A., Ayudina, R., Muchran, M., & Arsal, M. (2024). Manajemen Laba dan Penghindaran Pajak Perusahaan Sektor Pertambangan. *Owner: Riset & Jurnal Akuntansi*, 8(1), 455–469.
- Azhara, S. M., Nurmansyah, A., & Santoso, C. B. (2025). Pengaruh Perencanaan Pajak, Beban Pajak Kini, Profitabilitas, Dan Good Corporate Governance Terhadap Manajemen Laba Pada Perusahaan Batu Bara Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2023. *Journal Economic And Strategy*, 6(2), 168–191.
- Azzahra, A., & Aprilina, V. (2024). Pengaruh Perencanaan Pajak, Asimetri Informasi Dan Beban Pajak Tangguhan Terhadap Manajemen Laba. *JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 15(2), 59–73. <https://doi.org/10.33558/jrak.v15i2.10200>
- Brivot, M., Paquette, S., & Huxley, Z. (2025). Navigating the spectrum of aggressiveness : Social dynamics and anxieties in tax planning. *Accounting, Organizations and Society*, 114, 101589. <https://doi.org/10.1016/j.aos.2025.101589>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225.
- Dewi, & Pambudi, E. (2023). Pengaruh Gender Diversity, Kepemilikan Institusional Dan Dewan Komisaris Independen Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan Dengan Agresivitas Pajak Sebagai Pemoderasi. *Journal of Accounting Science and Technology*, 3(2), 54–64. <http://jurnaltsm.id/index.php/EJATSM>
- Eberhartinger, E., & Samuel, D. M. P. (2025). Monitoring incentives and tax planning – Evidence from State-Owned enterprises. *Journal of Accounting and Public Policy*, 51, 107307. <https://doi.org/10.1016/j.jaccpubpol.2025.107307>
- Firmansyah, F. R., Mulyani, S., & Nuridah, S. (2023). Analisis Pengaruh Beban Pajak Tangguhan , Aset Pajak Tangguhan dan Perencanaan Pajak terhadap Manajemen Laba (Studi pada Perusahaan Perbankan yang Terdaftar di BEI Tahun 2020-2022). *NOVATIVE: Journal Of Social Science Research*, 3(5), 1771–1777.
- Fitroni, N. A., & Feliana, Y. K. (2022). Pengaruh Keragaman Gender Pada Dewan Komisaris, Dewan Direksi, Dan Komite Audit Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Teknologi Informasi (Jati)*, 15(1), 8–21.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 25* (9th Ed.). Badan Penerbit Universitas Diponegoro.
- Handayani, R., & Asmonah, S. (2025). Pengaruh Aset Pajak Tangguhan, Beban Pajak Tangguhan Dan Perencanaan Pajak Terhadap Manajemen Laba. *JEKOS: Jurnal Ekonomi, Manajemen, Akuntansi, Sosial & Kewirausahaan*, 11(1), 1–14.
- Ishmah, N. F., & Permatasari, D. (2025). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Leverage, Ukuran Perusahaan Dan Kebijakan Dividen Terhadap Manajemen Laba. *Jurnal Ilmiah Sultan Agung*, 195–217.
- Jannah, R., Kusumawati, Y. T., & Pribadi, M. I. (2024). Pengaruh Earning Power Dan Aset Pajak Tangguhan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. *Manajemen : Jurnal Ekonomi Usi*, 6(2), 328–343.
- Juliana, A. N., & Reskino, R. (2023). Internal Control Implementation and Earning Management: A Mediation Effect Testing. *Maksimum: Media Akuntansi Universitas Muhammadiyah Semarang*, 13(2), 195–208.
- Kohlhase, S., & Wielhouwer, J. L. (2023). Tax and tariff planning through transfer prices : The role of the head of finance and business unit *. *Journal of Accounting and Economics*, 75, 1–22. <https://doi.org/10.1016/j.jacceco.2022.101568>
- Krieg, K. S., & Li, J. (2025). Journal of Contemporary Accounting & Economics Does

- diverse tax planning reduce tax risk? *Journal of Contemporary Accounting & Economics*, 21(3), 1–20. <https://doi.org/10.1016/j.jcae.2025.100490>
- Marcella, S., Kwistianus, H., Kurniawan, I. F., & Hatane, S. E. (2023). Firm characteristics and corporate governance internal mechanism in intellectual capital disclosures of leisure industries in Indonesia and Thailand. *International Journal of Learning and Intellectual Capital*, 20(5), 538–556. <https://doi.org/10.1504/ijlic.2023.10058030>
- Meyditiya, Y. P., Nastiti, S. A. W., & Astuti, I. I. (2024). Jurnal ilmiah manajemen dan akuntansi. *JIMAT: Jurnal Ilmiah Manajemen Dan Akuntansi*, 1(4), 1–15.
- Mutmainah, M. S., Septiawati, R., & Arimurti, T. (2024). Pengaruh Gender Diversity, Agresivitas Pajak, Dan Tata Kelola Perusahaan Terhadap Corporate Social Responbility (Studi Kasus Perusahaan Produk dan Perlengkapan Bangunan Yang Terdaftar di BEI Tahun 2018-2022). *SEIKO : Journal of Management & Business*, 7(1), 1493–1507.
- Olin, A., & Priyadi, E. (2024). Pengaruh Aset Pajak Tangguhan, Beban Pajak Tangguhan DanPerencanaan Pajak Terhadap Manajemen Laba(Studi Empiris Pada Perusahaan Makanan & Minuman Yang TerdaftarDi Bei Tahun 2017-2021). *Jurnal Akuntansi Keuangan Dan Bisnis*, 2(2), 449–456.
- Pratama, A., Yuniarti, R., & Junaidi, A. (2024). Pengaruh Gender Diversity Dan Green Accounting Terhadap Pengungkapan CSR Pada Perusahaan LQ45 Tahun 2015-2022. *Owner*, 8(3), 2452–2469. <https://doi.org/10.33395/owner.v8i3.2206>
- Purba, R., Syahputra, H. E., & Lembeng, R. (2024). Pengaruh Perencanaan Pajak, Earning Power Dan Profitabilitas Pada Manajemen Laba Pada Perusahaan Perkebunan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2022. *Jurnal Mutiara Akuntansi*, 9(1), 22–35.
- Purwanto, D., Lastanti, H. S., & Trisakti, U. (2025). *Pengaruh kecurangan laporan keuangan, kinerja keuangan dan. 0832*, 21–40.
- Putri, S. A. M., & Fidiana. (2022). Pengaruh Kepemilikan Institusional, Perencanaan Pajak dan Tax Avoidance Terhadap Manajemen Laba. *Jurnal Ilmu Dan Riset Akuntansi*, 11(9), 1–18.
- Rahmitha, N. C., & Trisnawati, R. (2025). Pengaruh Kualitas Audit, Diversity Gender, Profitabilitas, Kepemilikan Manajerial, Dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris Perusahaan Manufaktur Yang Terdaftar Di Bei Periode 2019-2022) Nadilla. *Jurnal Kajian Ekonomi Dan Keuangan*, 6(3), 24–37.
- Rakasiwi, H., & Pujiati, L. (2024). Pengaruh kepemilikan institusional , kinerja keuangan , financial distress terhadap manajemen laba. *Proceeding of National Conference on Accounting & Finance*, 6, 171–182.
- Rakrismawati, G., & Butar, S. B. (2023). Pengaruh Metode Valuasi Aset, Independensi Dewan Komisaris, Diversitas Gender, dan Kepemilikan Institusional Terhadap Manajemen Laba. *Jurnal Akuntansi Bisnis*, 21(2), 92–103.
- Ratnasari, D., Chomsatu Samrotun, Y., & Wijayanti, A. (2024). Effect of Financial Performance and Good Corporate Governance on Value of Company. *EBA Journal: Journal Economics, Bussines and Accounting*, 4(2), 10–21. <https://doi.org/10.32492/eba.v4i2.610>
- Rohmah, S. M., & Juitania. (2025). Pengaruh Perencanaan Pajak , Gender Diversity , Earning Power Terhadap Manajemen Laba. *INNOVATIVE: Journal Of Social Science Research*, 5(4), 10970–10985.
- Sekaran, U., & Bougie, R. (2020). *Research Methods For Business: A Skill Building*

- Approach* (8th ed.). John Wiley & Sons.
- Setiawati, C., Orbaningsih, D., Muawanah, U., & Gajayana, U. (2024). Financial Performance And Company Value : Good Corporate Governance As Moderation. *Jurnal Akuntansi Syariah*, 8(2), 341–363.
- Tapo, M. B. S., Mitan, W., & Goo, E. E. K. (2023). Pengaruh Earning Power dan Laba Operasi Terhadap Praktek Manajemen Laba Pada Perusahaan Sektor Barang Konsumsi Subsektor Farmasi di Bursa Efek Indonesia Periode 2018-2021. *Jurnal Accounting UNIPA*, 2(2021), 167–185.
- Tumangger, E. S., Rapel, & Christian, F. (2023). Pengaruh good corporate governance terhadap nilai perusahaan dengan intellectual capital disclosure sebagai variabel pemoderasi (studi pada perusahaan manufaktur di BEI tahun 2016-2019). *Balance: Media Informasi Akuntansi Dan Keuangan*, 15(1), 2829–1581.
- Utami, S., & Budiantara, M. (2024). Pengaruh Beban Pajak Tangguhan Dan Perencanaan Pajak Terhadap Manajemen Laba. *Jurnal Ilmiah Akuntansi*, 5(1), 558–569.
- Wati, A., Darlis, E., & Susilatri. (2023). Perencanaan pajak, aset pajak tangguhan, beban pajak tangguhan, leverage, dan ukuran perusahaan terhadap manajemen laba. *Jurnal Kajian Akuntansi Dan Auditing*, 19(2), 121–134.
- Yani, R., Yusrawati, & Abrar. (2024). Pengaruh Ceo Tenur, Rapat Dewan Direksi, Earning Power Dan Pengungkapan Csr Terhadap Manajemen Laba. *Journal of Islamic Finance and Accounting Research*, 3(1), 61–76.
- Yuliastuti, D., & Nurhayati, I. (2023). Pengaruh Profitabilitas, Leverage, Firm Size, Earnings Power, Dan Tax Avoidance Terhadap Manajemen Laba. *Journal Geo Ekonomi*, 14(1), 1–16.