

**THE INFLUENCE OF INDEPENDENT BOARD OF  
COMMISSIONERS, DEFERRED TAX BURDEN,  
COMPANY SIZE, AND PROFITABILITY ON  
EARNINGS MANAGEMENT IN BASIC  
AND CHEMICAL SECTOR  
COMPANIES LISTED ON  
THE INDONESIA STOCK  
EXCHANGE FOR THE 2021-2023 PERIOD**

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**ABSTRAK**

*The government has developed the chemical industry to maintain the quality and availability of raw materials and supporting materials for other sectors. The growth of the chemical industry in Indonesia is quite rapid, as evidenced by the increasing number of issuers or chemical subsector companies listed on the Indonesia Stock Exchange each year. This study aims to determine the influence of the Independent Board of Commissioners, Deferred Tax Burden, Company Size, and Profitability on Earnings Management in Basic and Chemical Sector companies listed on the Indonesia Stock Exchange for the 2021-2023 period. The research population consists of 28 companies in the basic and chemical subsectors listed on the Indonesia Stock Exchange during the 2021-2023 period, yielding 84 research samples. The partial results of the study indicate that the Independent Board of Commissioners has a positive and significant effect on Earnings Management, while Deferred Tax Liabilities have no significant effect on Earnings Management. Company Size has a negative but insignificant effect on Earnings Management, and Profitability has a negative and insignificant effect on Earnings Management.*

**Keywords:** *Independent Board of Commissioners, Deferred Tax Liabilities, Company Size, Profitability, Earnings Management*

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## INTRODUCTION

The government is developing the chemical industry to maintain the quality and availability of raw and supporting materials for other sectors. This industry has grown rapidly in Indonesia, reflected in the rising number of chemical subsector companies listed on the Indonesia Stock Exchange. These companies use chemical reactions to create essential materials for various industries, such as household products, pharmaceuticals, and fertilizers. However, earnings management for personal gain can mislead investors, reducing the quality of financial reports. The board of commissioners, a core element of corporate governance, plays a critical role in overseeing management policies and ensuring accurate decision-making. A higher proportion of independent commissioners improves financial information integrity. Deferred tax burdens help predict companies' earnings management practices, often aimed at avoiding profit declines or losses. Company size, expressed by total assets or market capitalization, also impacts earnings management, with smaller companies generally engaging more in these practices to attract investors by displaying consistently good performance.

**Tabel 1.1 Fenomena Data**

| Nama Perusahaan | Tahun | Total Komisaris | Beban Pajak Tangguhan | Total Aset    | Total Hutang  |
|-----------------|-------|-----------------|-----------------------|---------------|---------------|
| ALDO            | 2021  | 3               | 2.638.483             | 1.210.809.442 | 803.638.004   |
|                 | 2022  | 2               | 2.799.437             | 1.568.806.950 | 507.406.880   |
|                 | 2023  | 3               | 17.924.628            | 1.751.702.567 | 941.764.934   |
| ARNA            | 2021  | 4               | 22.279.013            | 2.243.523.072 | 745.695.258   |
|                 | 2022  | 4               | 19.521.736            | 2.578.868.615 | 670.353.190   |
|                 | 2023  | 4               | 18.827.991            | 2.350.018.644 | 2.578.868.615 |
| CAMP            | 2021  | 2               | 16.891.452            | 1.146.235.578 | 119.786.398   |
|                 | 2022  | 2               | 18.120.684            | 1.074.777.460 | 134.311.639   |
|                 | 2023  | 2               | 16.544.589            | 1.088.726.194 | 136.086.922   |

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

In 2022, PT Alkindo Naratama (ALDO) saw a 16.7% decrease in its board of commissioners and a 36.8% reduction in total debt. This situation raises concerns, as an increase in the board of commissioners typically correlates with a lower debt composition; however, ALDO's decrease in commissioners led to reduced debt. Similarly, PT Arwana Citramulia Tbk (ARNA) experienced a 12.3% drop in deferred tax burden in 2022, with total debt decreasing by 10.1% in 2021. This is unusual, as higher debt usually lowers deferred tax burden due to increased operating costs; yet, ARNA's decrease in deferred tax burden aligned with reduced debt. For PT Campina Ice Cream Industry Tbk (CAMP), total assets decreased by 6.2% in 2021, while total debt rose by 12.1%, contrary to the typical relationship where higher assets lead to increased debt use. This study addresses these issues, focusing on the influence of the Independent Board of Commissioners, Deferred Tax Burden, Company Size, and Profitability on Earnings Management in Basic and Chemical Sector companies listed on the Indonesia Stock Exchange from 2021 to 2023.

## **LITERATURE REVIEW**

### **Theory of the Influence of Independent Commissioners on Earnings Management**

According to Solihah and Rosidana (2022:64), a higher number of independent commissioners tightens oversight and objectivity, thereby reducing fraud by managers in manipulating profits and avoiding earnings management. Faaza and Fauzan (2024:6839) state that an increase in the number of independent commissioners within a company can reduce earnings management practices, as monitoring is more effective when there is no personal relationship between managers and commissioners, reducing the likelihood of compromise. Widodo and Diyanti (2022:04) suggest that to mitigate information asymmetry and reduce potential fraud by agents, principals should supervise agents' performance, which can be achieved by appointing an independent board of commissioners. Based on these studies, strict oversight by independent commissioners can minimize the occurrence of earnings management.

### **Theory of the Influence of Deferred Tax Burden on Earnings Management**

According to Dewi and Djohar (2023:72), earnings management provides an opportunity for management to adjust deferred tax burdens to increase or decrease profits. A higher deferred tax burden can lead to lower reported earnings, creating a greater potential for higher future earnings and reduced tax payments. Setyawan et al. (2021:47) argue that management's ability to manipulate deferred tax accounts is limited by tax regulations, which restrict the flexibility of financial reporting policies. Pangabean et al. (2024:339) found that an increase in deferred tax burden often correlates with higher profitability for companies engaging in earnings management. These studies suggest that higher deferred tax burdens are easier for management to use in earnings management practices.

### **Theory of the Influence of Company Size on Earnings Management**

Sandewa and Sopian (2024:897) claim that company size significantly affects earnings management practices, as larger companies are expected to meet investor and shareholder expectations. Larger companies require more capital than smaller ones. Hery (2021:156) asserts that as a company's size increases, so does the likelihood of managers engaging in earnings management due to the higher level of internal and external operations. Leba et al. (2024:22) also note that earnings management can occur in smaller companies, as management may want to present larger asset values in reports. These studies suggest that company size affects the ease with which management can practice earnings management due to the broader scope of oversight required in larger companies.

### **Theory of the Influence of Profitability on Earnings Management**

Joe and Ginting (2022:572) suggest that companies engage in earnings management to achieve stable profits, regardless of whether the company is profitable or operating at a loss. Izzati et al. (2024:243) state that high profitability indicates good performance, whereas low profitability reflects poorly on the manager's performance in the eyes of investors. Felicia and Natalylova (2022:143) argue that investors are generally more interested in companies with higher profitability, encouraging management to present high profitability levels. These studies suggest that higher profitability increases the

likelihood of earnings management practices, as high profits are easier to manipulate than lower ones.

## METHOD

This research employs a quantitative approach to analyze numerical data, in line with Ghozali's (2022) definition, which emphasizes the use of statistical formulas for data processing. The study was conducted in Indonesia using secondary data from financial reports of companies in the basic materials and chemical sectors listed on the Indonesia Stock Exchange for the 2021-2023 period. The study population includes all companies in this sector during this period, with samples selected through purposive sampling, resulting in a main sample of 28 companies.

Data analysis involves various statistical techniques, including classical assumption tests and multiple linear regression using the ordinary least square (OLS) method. Data processing was performed using SPSS software version 27. The statistical tests include descriptive statistics to illustrate data distribution, a normality test to ensure data distribution, multicollinearity, autocorrelation, and heteroscedasticity tests to meet the assumptions of a good regression model. Hypothesis testing includes the t-test for partial influence, the F-test for simultaneous influence, and the Adjusted R Square to assess the model's capability in explaining the dependent variable.

## RESULTS AND DISCUSSION

The results of the descriptive statistics test are as follows:

**Table 3.1 Descriptive Statistics**

| <i>Descriptive Statistics</i> |    |                |                |             |                       |
|-------------------------------|----|----------------|----------------|-------------|-----------------------|
| <b>N</b>                      |    | <b>Minimum</b> | <b>Maximum</b> | <b>Mean</b> | <b>Std. Deviation</b> |
| DKI                           | 84 | 0,1388889      | 0,52083        | 0.40604     | 0.120080              |
| DTE                           | 84 | 0.001          | 0,24097        | 0.02800     | 0.060896              |
| SIZE                          | 84 | 13.801         | 29.877         | 2.227.126   | 5.157.661             |
| ROE                           | 84 | 0.003          | 0,17708        | 0.09650     | 0.064921              |
| ML                            | 84 | 0,1069444      | 2.993          | 158.493     | 0.829081              |

Sumber: Hasil Olahan Data, 2024

Based on the table above, the following conclusions can be drawn:

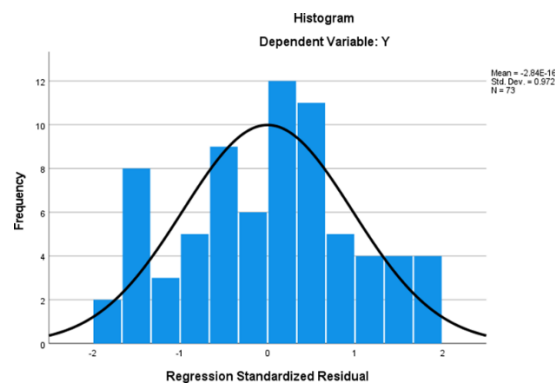
1. The Independent Board of Commissioners variable (X1) has a minimum value of 0.200% held by the company JPFA (PT Japfa Comfeed Indonesia Tbk) from 2021 to 2023, and a maximum value of 0.750% held by the company SPMA (PT Suparmak Tbk) during the same period. The average value is 0.40604%, with a standard deviation of 0.120080%.
2. The Company Size variable (X2) has a minimum value of 0.001% held by the company ALDO (PT Alkindok Naratama Tbk) in 2021, and a maximum value of 0.347% held by the company NIKL (PT Pelat Timah Nusantara Tbk) in 2021. The average value is 0.02800%, with a standard deviation of 0.060896%.

3. The Institutional Ownership variable (X3) has a minimum value of 13.801% held by the company MDKI (PT Charoen Pokphand Indonesia Tbk) in 2021, and a maximum value of 29.877% held by the company WTON (PT Wijaya Karya Beton Tbk) in 2021. The average value is 22.27126%, with a standard deviation of 5.157661%.
4. The Managerial Ownership variable (X4) has a minimum value of 0.003% held by the company ALDO (PT Alkindok Naratama Tbk) in 2023, and a maximum value of 0.255% held by the company SPMA (PT Suparmak Tbk) in 2022. The average value is 0.09650%, with a standard deviation of 0.064921%.
5. The Earnings Management variable (Y) has a minimum value of 0.154% held by the company AGII (PT Aneka Gas Industri Tbk) in 2021, and a maximum value of 2.993% held by the company YPAS (PT Yanaprimak Hastapersada Tbk) in 2023. The average value is 1.58493%, with a standard deviation of 0.829081%.

### Results of Classical Assumption Test

#### Normality Test

The normality test results were conducted using outliers by reducing the sample size by 11. This occurred due to the data not being normal after applying six transformation methods.



Based on the image 3.1 above, it can be explained that the data forms a curve that is symmetrical, not skewed to the left or right, indicating that the data is normally distributed.

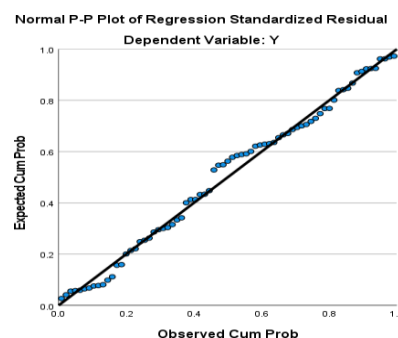


Figure 3.2 Normal P-Plot

Based on the image 3.2 above, it can be explained that the data points are spread along the diagonal line. The results of this test indicate that the data is normally distributed.

| Tabel 3.2 Uji Normalitas                |                       |                   |
|---|-----------------------|-------------------|
| <i>Sample Kolmogorov-Smirnov Test</i>   |                       |                   |
| <i>Unstandardized Residual</i>          |                       |                   |
| N                                       | 73                    |                   |
| <i>Normal Parameters<sup>a, b</sup></i> | <i>Mean</i>           | 1,5284004         |
|   | <i>Std. Deviation</i> | 0,39298           |
| <i>Most Extreme Differences</i>         | <i>Absolute</i>       | .104              |
|   | <i>Positive</i>       | .104              |
|   | <i>Negative</i>       | -.101             |
| <i>Kolmogorov-Smirnov Z</i>             |                       | .104              |
| <i>Asymp. Sig. (2-tailed)</i>           |                       | .051 <sup>a</sup> |
| <i>a. Test distribution is Normal.</i>  |                       |                   |
| <i>b. Calculated from data.</i>         |                       |                   |
| Sumber: Hasil Olahan Data, 2024         |                       |                   |

Based on Table 3.2 above, the Kolmogorov-Smirnov test statistic value is 0.051, with a significance value greater than 0.05, specifically 0.051. The results of this test indicate that the data is normally distributed.

### Multicollinearity Test

The results of the multicollinearity test are as follows:

Tabel 3.3 Hasil Uji Multikolinieritas

| Model        | Collinearity Statistics |       |
|--------------|-------------------------|-------|
|              | Tolerance               | VIF   |
| 1 (Constant) |                         |       |
| DKI          | 0.948                   | 1.054 |
| DTE          | 0.928                   | 1.078 |
| SIZE         | 0.940                   | 1.064 |
| ROE          | 0.936                   | 1.068 |

a. Dependent Variabel:

Manajemen LabaSumber:

Hasil Olahan Data, 2024

From the data above, it can be detailed as follows:

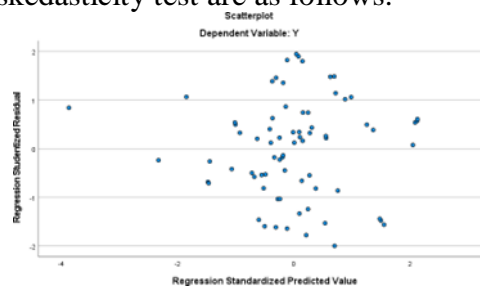
1. **Independent Board of Commissioners (X<sub>1</sub>)** has a Tolerance value of 0.948 > 0.1 and a VIF value of 1.054 > 1, indicating that there are no signs of multicollinearity.
2. **Deferred Tax Liability (X<sub>2</sub>)** has a Tolerance value of 0.928 > 0.1 and a VIF value of 1.078 > 1, indicating that there are no signs of multicollinearity.



3. **Company Size (X<sub>3</sub>)** has a Tolerance value of 0.940 > 0.1 and a VIF value of 1.064 > 1, indicating that there are no signs of multicollinearity.
4. **Profitability (X<sub>4</sub>)** has a Tolerance value of 0.936 > 0.1 and a VIF value of 1.068 > 1, indicating that there are no signs of multicollinearity.

### Heteroskedasticity Test

The results of the heteroskedasticity test are as follows:



In Figure 3.3, the scatterplot shows that the data points do not cluster in one location; instead, they are dispersed around the zero mark on both the X and Y axes. Therefore, this graph indicates that heteroskedasticity is not present.

Tabel 3.4 Hasil Uji Glejser Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | .809                        | .256       |                           | 3.156  | .002 |
|       | DKI        | -.402                       | .380       | -.123                     | -1.057 | .294 |
|       | DTE        | -6.745                      | 4.354      | -.183                     | -1.549 | .126 |
|       | SIZE       | .007                        | .009       | .088                      | .750   | .456 |
|       | ROE        | -1.362                      | .773       | -.207                     | -1.763 | .082 |

In the table above, it can be seen that each variable has a significance value greater than 0.05, thus it can be concluded that there are no signs of heteroskedasticity.

### Autocorrelation Test

Results of the Autocorrelation Test:

Table 3.5 Hasil Pengujian Autokorelasi

#### Model Summary

| Model | Durbin Watson |
|-------|---------------|
| 1     | 0.240         |

a. Predictors: (Constant) DKI, DTE, SIZE, ROE

b. Dependent Variable: ML

Sumber: Hasil Olahan Data, 2024

Based on the table above, it can be proven that the autocorrelation test meets the first criterion, which is  $0 < d_k < d_L = (0 < 0.240 < 1.48990 < d_k < d_L = (0 < 0.240 < 1.48990 < d_k < d_L = (0 < 0.240 < 1.4899$ , meaning there is no issue of autocorrelation.

### Multiple Linear Regression Analysis

The results of the multiple linear regression analysis are as follows:

**Tabel 3.6 Hasil Uji Analisis Regresi Linier Berganda**

| Model                              | Unstandardized Coefficients |             |             |
|------------------------------------|-----------------------------|-------------|-------------|
| Standardized Coefficients          |                             |             |             |
| B                                  | Std. Error                  | Beta        |             |
|                                    | (Constant)                  | 1.138       | 0,338888889 |
| DKI                                | 2.171                       | 0,502777778 | 0,228472222 |
| DTE                                | -22.107                     | 8.298       | -0.296      |
| SIZE                               | -0.002                      | 0.018       | -0.010      |
| ROE                                | -2.293                      | 1.473       | -0.172      |
| Dependent Variable: Manajemen Laba |                             |             |             |
| Sumber: Hasil Olahan Data, 2024    |                             |             |             |

In Table 3.6 above, the multiple linear regression equation in this study can be expressed as:

$$ML = 1,138k + k 2.171 \text{ DKI} - 22,107 \text{ DTE} - 0,002 \text{ SIZE} - 2,293 \text{ ROE}$$

Based on the above formula, it can be detailed as follows:

- The constant ( $\alpha$ ) has a value of 1.138, indicating the constant value. If the values of X1 to X4 are 0, then Earnings Management will increase by 1.138.
- The Independent Board of Commissioners variable ( $X_1$ ) has a value of 2.171, indicating that the Independent Board of Commissioners has a positive influence on Earnings Management by 2.171. This means that every 1-unit increase in the Independent Board of Commissioners will increase Earnings Management by 2.171.
- The Deferred Tax Liability variable ( $X_2$ ) has a value of -22.107, indicating that Deferred Tax Liability has a negative influence on Earnings Management by -22.107. This means that every 1-unit increase in Deferred Tax Liability will decrease Earnings Management by 22.107.
- The Company Size variable ( $X_3$ ) has a value of -0.002, indicating that Company Size has a negative influence on Earnings Management by 0.002. This means that every 1-unit increase in Company Size will decrease Earnings Management by 0.002.
- The Profitability variable ( $X_4$ ) has a value of -2.293, indicating that Profitability has a negative influence on Earnings Management by -2.293. This means that every 1-unit increase in Profitability will decrease Earnings Management by 2.293.

### Hypothesis Testing

#### Partial Test (t-test)

**Tabel 3.7 Hasil Uji t**

| Model                            | t          | Sig.        |
|----------------------------------|------------|-------------|
| 1                                | (Constant) | 2.331       |
|                                  |            |             |
| DKI                              | 2.996      | 0.004       |
| DTE                              | -2.664     | 0.010       |
| SIZE                             | -0.095     | 0,642361111 |
| ROE                              | -1.557     | 0,086111111 |
| Dependent Variable : ML          |            |             |
| Sumber : Hasil Olahan Data, 2024 |            |             |



**Based on Table 3.7, it can be concluded that:**

1. The Independent Commissioner Board variable has a t-value of 2.996 and a significance value of 0.004. This indicates that  $2.996 > 1.994$  and  $0.004 < 0.05$ , leading to the conclusion that H1 is accepted. This means that the Independent Commissioner Board has a positive and significant effect on management profit in companies in the basic and chemical sub-sector listed on the Indonesia Stock Exchange during the period 2021-2023.
2. The Deferred Tax Liability variable has a t-value of -2.664 and a significance value of 0.010. This indicates that  $-2.664 < -1.994$  and  $0.010 < 0.05$ , leading to the conclusion that H2 is rejected, meaning that Deferred Tax Liability does not have a significant effect on management profit in companies in the basic and chemical sub-sector listed on the Indonesia Stock Exchange during the period 2021-2023.
3. The Company Size variable has a t-value of -0.095 and a significance value of 0.925. This indicates that  $-0.095 > -1.994$  and  $0.925 > 0.05$ , leading to the conclusion that H3 is accepted, meaning that Company Size has a negative and insignificant effect on management profit in companies in the basic and chemical sub-sector listed on the Indonesia Stock Exchange during the period 2021-2023.
4. The Profitability variable has a t-value of -1.557 and a significance value of 0.124. This indicates that  $-1.557 > -1.994$  and  $0.124 > 0.05$ , leading to the conclusion that H4 is accepted, meaning that Profitability has a negative and insignificant effect on management profit in companies in the basic and chemical sub-sector listed on the Indonesia Stock Exchange during the period 2021-2023.

**Results of Simultaneous Testing (F-test)**

**The results of the simultaneous test are as follows:**

**Tabel 3.8 Hasil Uji Simultan ANOVA<sup>b</sup>**

|   | Model             | F     | Sig.              |
|---|-------------------|-------|-------------------|
| 1 | <i>Regression</i> | 4,888 | .002 <sup>b</sup> |
|   | <i>Residual</i>   |       |                   |
|   | <i>Total</i>      |       |                   |

a. *Predictors:* (Constant), DKI, DTE, SIZE, ROE

b. *Dependent*

*Variable:* ML

Sumber: Hasil

Olahan Data,

2024

In Table 3.8 above, it can be seen that the calculated F value is 4.888 and has a significant value of 0.002. This indicates that  $4.888 > 2.50$  and  $0.002 < 0.05$ , thus it can be concluded that H5 is accepted, which means that the Independent Board of Commissioners, Deferred Tax Liabilities, Company Size, and Profitability have a positive and significant effect on Earnings Management in companies in the basic and chemical subsectors listed on the Indonesia Stock Exchange for the period 2021-2023.

**Coefficient of Determination (R<sup>2</sup>)**

The results of the coefficient of determination test are as follows:

Tabel 3.9 Uji Koefisien Determinan ( $R^2$ )

| Model Summary <sup>b</sup> |                   |          |                   |
|----------------------------|-------------------|----------|-------------------|
| Model                      | R                 | R Square | Adjusted R Square |
| 1                          | .473 <sup>a</sup> | 0.223    | 0.178             |

a. Predictors: (*Constant*), DKI, DTE, SIZE, ROE

b. Dependent

Variable: ML

Sumber: Hasil

Olahan Data,

2024

Based on Table 3.9, the Adjusted R Square value is 0.178 or 17.8%. This means that 17.8% of the Earnings Management variable can be explained by the Independent Board of Commissioners, Deferred Tax Liabilities, Company Size, and Profitability, while the remaining 82.2% can be attributed to other variables not studied, such as Liquidity and Solvency.

### Discussion

#### **Influence of Independent Board of Commissioners on Earnings Management**

The results indicate that the Independent Board of Commissioners has a positive and significant effect on Earnings Management in companies in the basic and chemical subsectors listed on the Indonesia Stock Exchange from 2021 to 2023. This is consistent with the findings of Solihah and Rosdiana (2022), suggesting that a greater number of independent commissioners leads to lower levels of earnings management and increased transparency in financial reporting.

#### **Influence of Deferred Tax Liabilities on Earnings Management**

The study concludes that Deferred Tax Liabilities do not significantly affect Earnings Management in the same companies during the specified period. This aligns with the findings of Nelza and Purwanto (2022). Deferred tax liabilities arise from temporary differences and may motivate companies to engage in earnings management to reduce taxable income.

#### **Influence of Company Size on Earnings Management**

The results show that Company Size has a negative and insignificant effect on Earnings Management in the mentioned companies. This contradicts Joe and Ginting (2022), who found a significant effect. Larger companies tend to report stable earnings to attract attention from stakeholders, which may reduce earnings management practices, unlike smaller companies that may engage in such practices more frequently.

#### **Influence of Profitability on Earnings Management**

The findings indicate that Profitability has a negative and insignificant effect on Earnings Management in the specified companies. This contrasts with Felicia and Natalylova (2022), who found a significant relationship. Some companies may manage earnings based on fluctuating profitability, while others may not, leading to varying practices in earnings management.

## CONCLUSION

The conclusion of this research indicates that the Independent Board of Commissioners has a positive and significant effect on Earnings Management in companies within the basic and chemical subsectors listed on the Indonesia Stock Exchange during the period from 2021 to 2023. In contrast, Deferred Tax Liabilities do not significantly influence Earnings Management in the same sector during this period. Additionally, Company Size has a negative and insignificant effect on Earnings Management, while Profitability also shows a negative and insignificant relationship with Earnings Management in these companies.

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