

**THE EFFECT OF DEFERRED TAX ASSETS AND DEFERRED TAX
EXPENSES ON ACCRUAL PROFIT MANAGEMENT WITH
FINANCIAL DISTRESS MODERATION IN BANKING COMPANIES
2021-2025**

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ABSTRAK

Tujuan penelitian ini untuk menganalisis pengaruh aset pajak tangguhan dan beban pajak tangguhan terhadap manajemen laba dengan *financial distress* sebagai variabel moderasi, pada perusahaan yang bergerak di sektor perbankan yang terdaftar pada Bursa Efek Indonesia periode 2021-2025. Populasi penelitian meliputi 47 perusahaan. Sampel yang digunakan sejumlah 150 dengan menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan analisis statistik deskriptif, uji asumsi klasik, uji hipotesis, regresi linier berganda, dan MRA. Hasil penelitian menunjukkan bahwa aset pajak tangguhan memiliki pengaruh terhadap manajemen laba, sedangkan beban pajak tangguhan tidak memiliki pengaruh terhadap manajemen laba. *Financial distress* mampu memoderasi pengaruh aset pajak tangguhan dan beban pajak tangguhan terhadap manajemen laba. Penelitian ini memberikan kontribusi teori akuntansi positif dalam memperkaya literatur akuntansi mengenai peran *financial distress* sebagai pemoderasi perilaku manajemen laba.

Kata Kunci: Aset Pajak Tangguhan, Beban Pajak Tangguhan, Manajemen Laba, *Financial Distress*.

ABSTRACT

The purpose of this study is to analyze the effect of deferred tax assets and deferred tax expenses on earnings management, with financial distress as a moderating variable, in companies operating in the banking sector listed on the Indonesia Stock Exchange for the 2021-2025 period. The study population comprised 47 companies. A sample of 150 companies was selected using a purposive sampling method. Data analysis was performed using descriptive statistics, classical assumption tests, hypothesis testing, multiple linear regression, and MRA. The results indicate that deferred tax assets influence earnings management, while deferred tax expenses do not. Financial distress moderates the effects of deferred tax assets and deferred tax expenses on earnings management. This study contributes to positive accounting theory, enriching the accounting literature on the role of financial distress as a moderator of earnings management behavior.

Keywords: *Deferred Tax Assets, Deferred Tax Expense, Earnings Management, Financial Distress.*

A. INTRODUCTION

The banking sector plays a crucial role in maintaining national economic stability, particularly in financial intermediation. Amidst constantly changing market conditions, companies listed on the Indonesia Stock Exchange (IDX) face significant challenges in maintaining optimal financial performance. This challenge has intensified, particularly due to the impact of the COVID-19 pandemic, which has exacerbated the risk of non-performing loans and squeezed net profit margins (Susilo et al., 2024).

Tabel 1.1. Net Profit of Banking Companies for 2021-2025

(Expressed in millions of Rupiah)

No	Kode	2025	2024	2023	2022	2021
1	BBKP	66.588	-6.328.620	-6.055.703	-5.032.504	-2.302.279
2	BBYB	565.690	19.885	-573.180	-789.059	-986.289
3	BINA	-369.018	81.848	207.876	157.048	39.748
4	ARTO	276.234	128.518	72.362	15.913	86.024
5	BTPN	-102.129	3.216.240	2.682.484	3.629.564	3.104.215

Sumber: www.idx.co.id

The table shows that Bank Jago Tbk (ARTO) managed to record a net profit after tax (NPAT) of IDR 276 billion in 2025. This figure increased 115% from the previous year (CNBC Indonesia, 2026). Bank KB Indonesia Tbk (BBKP) successfully recorded a performance turning point in the 2025 financial year. After previously losing IDR 6.33 trillion in 2024, the Company now posted a net profit of IDR 66.59 billion (Warta Ekonomi, 2026). The financial performance of Bank SMBC Indonesia Tbk (BTPN) showed significant weakening. The bank recorded a net loss of IDR 102.1 billion in 2025, compared to the best profit of IDR 3.22 trillion in 2024 (Ipotnews, 2026). Throughout 2025, Bank Ina Perdana Tbk (BINA) suffered a net loss of Rp369.02 billion, a sharp contrast to its performance in the 2024 financial year, which still managed to post a net profit of Rp81.85 billion (Ipotnews, 2026).

Earnings management is an action taken by managers to manipulate financial reports to make them appear favorable to stakeholders (Pratiwi et al., 2023). The first factor that can influence earnings management is deferred tax assets. Deferred tax assets, as part of earnings management, are typically implemented by early recognition of expenses that have not yet been fully paid or by utilizing tax losses that can still be compensated (Mala et al., 2025). The next factor influencing earnings management is deferred tax expense. This deferred tax expense

arises from the fiscal correction process, where a negative correction occurs. This means that the accounting income is greater than the taxable income, and the accounting expenses are less than the taxable expenses (Machdar & Nurdiniah, 2021).

A company can be said to be experiencing financial distress if it is unable to pay its obligations to creditors within the specified time (Damayanti & Krisnando, 2021). Increasing levels of financial distress will encourage companies to continuously evaluate management performance. If management's performance in addressing this condition is assessed, the company will rotate or replace management (Fitri & Machdar, 2023). Based on the background explained above, the author is interested in conducting research to determine the impact of deferred tax assets and deferred tax expenses on accrual earnings management, considering financial distress as a moderating variable, in banking companies listed on the Indonesia Stock Exchange for the period 2021 to 2025.

THEORITICAL REVIEW AND RESEARCH HYPOTHESIS

Agency Theory

According to Jensen & Meckling (1976), an agency relationship occurs when an employment contract is made between management as the agent and the owner as the principal. Within the framework of agency theory, managers (agents) can use deferred tax assets to manage earnings for personal purposes, such as securing bonuses or increasing market valuations that may not be in line with the long-term interests of shareholders (principals) (Hanifah et al., 2025). In the context of deferred tax expenses, managers can utilize accounting policies related to deferred taxes to delay the recognition of tax expenses and increase reported earnings in the short term (Halawa, 2023).

Positive Accounting Theory

According to Watts & Zimmerman (1978), positive accounting theory is a theory that attempts to explain and predict which companies will and will not use certain accounting methods, as well as which accounting methods companies should use. This theory states that flexibility in accounting standards allows managers to choose policies that minimize contracting costs and maximize firm value. Earnings management is viewed as an opportunistic action driven by managerial incentives (Novianti & Choirul Umam, 2026).

Bankruptcy Theory

Earnings management practices tend to increase when a company is under serious financial stress, a condition that Financial Fragility Theory views as a vulnerable phase that can lead to bankruptcy. This bankruptcy situation encourages management to maintain an image of stable performance to avoid violating debt covenants and maintain a positive perception among investors and other stakeholders (Putri et al., 2023).

Accrual Earnings Management

There's a tendency for people to always look for loopholes in a company or specific guidelines that they can exploit for their own personal gain. As a result, managerial concepts, which are actually intended to be positive, are distorted into something negative and detrimental to the public. One example of this positive-negative relationship between managerial concepts is the relationship between agency theory and earnings management (Sulistyanto, 2018).

Deferred Tax Assets

The amount of deferred tax assets can be calculated from the positive fiscal correction value arising from the fiscal reconciliation carried out, such as the difference arising from the recognition of expenses calculated in accounting is greater than the expenses calculated in fiscal. Deferred tax assets and liabilities are recorded when there is a potential that these items can be used to reduce or eliminate tax liabilities in the future as added value (Putri et al., 2023).

Deferred Tax Expense

Deferred tax expense is a cost that occurs because there is a temporary difference between accounting profit, namely the profit listed in financial statements for external purposes, and fiscal profit, namely the profit used as the basis for calculating the tax that must be paid by the company. In relation to earnings management, companies have a tendency to reduce reported profits to reduce reported profits and to defer taxes (Fitri & Machdar, 2023).

Financial Distress

Financial distress occurs before bankruptcy actually occurs. Financial distress is the inability of a company to meet its obligations (insolvency) (Listyarini, 2020). The company's inability to manage or maintain the stability of its financial performance is the root cause of

financial distress. It begins with the company's failed product promotion activities, resulting in a decline in overall sales and revenue. Corporations make several adjustments to assets, net income, and earnings per share during times of financial difficulty (Putri et al., 2023).

Research Hypothesis

Based on information asymmetry in agency theory, managers' discretion in recognizing deferred tax assets has the potential to be exploited to increase commercial profits and demonstrate stable performance. The higher the company's perceived deferred tax assets, the greater the likelihood of financial managers engaging in earnings management (Nur Hasanah et al., 2024). International research by Hanifah et al. (2025) shows that deferred tax assets influence earnings management because managers delay recognizing tax expenses to increase reported earnings in the short term.

H1: Deferred Tax Assets Influence Accrual Profit Management.

Contractual agreements, such as incentive and bonus contracts for achieving certain profit performance, motivate managers to manipulate earnings. This indicates financial statement manipulation in the deferred tax expense information presented by the company. A higher deferred tax expense ratio indicates increasing earnings management practices (Gulo & Mappadang, 2022). An international study by Putri Septyani & Hartono (2025) showed that deferred tax expense has a negative and statistically significant effect on earnings management, indicating that a higher deferred tax expense can prevent earnings manipulation. Research conducted by Isthifaiyyah et al. (2024) showed that deferred tax expense has a significant positive effect on earnings management with a significance level of $0.002 < 0.05$.

H2: Deferred Tax Expenses Affect Accrual Profit Management.

A company experiencing financial distress indicates a company in poor condition and experiencing difficulties in meeting its obligations. When a company is in financial distress, managers' motivation to utilize the flexibility of recognizing deferred tax assets to increase profits actually decreases because investors' focus shifts to real liquidity, thereby weakening this relationship.

H3: Financial distress is able to moderate the influence of deferred tax assets on accrual earnings management..

Companies experiencing financial distress are under high pressure to avoid reporting losses. Therefore, the larger deferred tax burden (which reflects the difference between commercial and fiscal profits) will be more aggressively exploited by managers to manage earnings to deceive stakeholders. Therefore, the higher the level of financial distress and the higher the deferred tax burden, the more incentive management will have to engage in earnings management (Fitri & Machdar, 2023).

H4: Financial distress is able to moderate the influence of deferred tax burden on accrual earnings management.

B. METHOD

The method used in this study is a quantitative method, and the type of research is casual associative. The population in this study includes companies engaged in the banking sector and listed on the Indonesia Stock Exchange, with a total of 47 companies. The method used to draw samples in this study is a purposive sampling method. The sample criteria used in this study are as follows: 1) Banking companies listed on the Indonesia Stock Exchange from 2021 to 2025. 2) Companies that issue annual financial reports presented in rupiah. 3) Companies that have deferred tax asset accounts and deferred tax expenses for the period 2021 to 2025. 4) Companies that issue complete annual financial reports and ended on December 31 during the period 2021 to 2025. The sample that meets the criteria is 30 companies. The type of data used in this study is quantitative data, in the form of financial reports published on the IDX and recorded in the company's annual report.

C. RESULTS AND DISCUSSIONS

Descriptive Statistical Analysis

Tabel 4.1 Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ASP	150	.086	14.585	1.294399	1.460604
BPT	150	-.017	.010	-.00012	.002759
ML	150	-.391	.470	.00267	.108010
FD	150	-4.116	.893	-.31679	1.271945
Valid N (listwise)	150				

Sumber: Data is processed, 2026

Based on the table above, the deferred tax asset variable has a mean value of 1.29399 and a standard deviation of 1.460604, making it heterogeneous. Deferred tax expense has a mean value of -0.00012 and a standard deviation of 0.002759, making it heterogeneous. Earnings management has a mean value of -0.00267 and a standard deviation of 0.108010, making it heterogeneous. Financial distress has a mean value of -0.31679 and a standard deviation of 1.271945, making it heterogeneous.

Normality Test

The normality test uses the Kolmogorov-Smirnov non-parametric statistical test which has a normal residual value if Asymp.sig (2-tailed) > 0.05.

Tabel 4.2 Kolmogorov-Smirnov Normality Test Results			
One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			150
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.10416205
Most Extreme Differences	Absolute		.061
	Positive		.056
	Negative		-.061
Test Statistic			.061
Asymp. Sig. (2-tailed) ^c			.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.		.192
	99% Confidence Interval	Lower Bound	.182
		Upper Bound	.203

Sumber: Data is processed, 2026

From the table above, Asymp. Sig. (2-tailed) shows a figure of 0.200 which is greater than 0.05, meaning it is not statistically significant. Thus, it can be concluded that the data in this study follows a normal distribution pattern.

Multicollinearity Test

Data multicollinearity testing is performed by examining the tolerance and VIF values. The test result are expected to show a tolerance value > 0.10 and a VIF value > 10.

Tabel 4.3 Multicollinearity Test Result			
Coefficients ^a			
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		

ASP	.994	1.006	Multicollinearity-free
BPT	.988	1.012	Multicollinearity-free
FD	.984	1.016	Multicollinearity-free

a. Dependent Variable: ML

Sumber: Data is processed, 2026

Based on the test result above, it shows that the tolerance value is > 0.10 and the VIF < 10 . Thus, it can be concluded that the regression model in this study doesn't experience multicollinearity problems.

Heteroscedasticity Test

Tabel 4.4 Heteroscedasticity Test Result

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	.087	.012			7.509	.001
ASP	-.008	.005	-.139	-1.683	.095	Heteroscedasticity-free
BPT	.237	2.219	-.009	-.107	.915	Heteroscedasticity-free
FD	-5.712	.000	-.001	-.016	.987	Heteroscedasticity-free

a. Dependent Variable: Abs Res

Sumber: Data is processed, 2026

Based on the result of the Glejser test above, it shows that deferred tax assets have a significant value of $0.095 > 0.05$, deferred tax expens $0.915 > 0.05$, and financial distress $0.987 > 0.05$. This means that there is no heteroscedasticity.

Autocorrelation Test

The autocorrelation test is used to determine whether there is interference in period t with a disturbing error in period $t-1$. To detect the presence or absence of autocorrelation problems, the Durbin Watson method can be used, which has a value between -2 and $+2$.

Tabel 4.5 Autocorrelation Test Result

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.264 ^a	.070	.050	.10523	2.044

a. Predictors: (Constant), BPT, ASP

b. Dependent Variable: ML

Sumber: Data is processed, 2026

The test result show that the Durbin-Watson value lies between the upper limit (d_U) and $(4 - d_U)$, namely $1.776 < 2.044 > 2.224$. Thus, it can be concluded that there is no autocorrelation problem in this regression model.

Multiple Linear Regression Analysis Test

Multiple linear regression is carried out in research to measure the ability of two or more variables, and to show the dependence rate between dependent and independent variables.

Tabel 4.6 Multiple Linear Regression Analysis Test Result

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	.019	.012	1.654	.100
	ASP	-.012	.006	-.168	.039
	BPT	4.596	3.184	.117	.151

a. Dependent Variable: ML

Sumber: Data is processed, 2026

The deferred tax asset coefficient is -0.012. Its effect is negative, but the coefficient value is small. The deferred tax expense variable has a coefficient of 4.596. Deferred tax expense has a positive impact on corporate profit management.

Coefficient of Determination Test (R^2)

Tabel 4.7 Coefficient of Determination Test Result (R^2)

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.264 ^a	.070	.050	.10523

a. Predictors: (Constant), FD, ASP, BPT

b. Dependent Variable: ML

Sumber: Data is processed, 2026

The table above shows that the Adjusted R Square coefficient of determination is 0.050. This means that the simultaneous influence of the variables on the dependent variable is 5%, with the remaining 95% due to the influence of other variables not examined in this study.

Partial Test (T-Test)

Tabel 4.8 Partial Test Result

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	.019	.012	1.654	.100
	ASP	-.012	.006	-.168	.039
	BPT	4.596	3.184	.117	.151

a. Dependent Variable: ML

Sumber: Data is processed, 2026

The results above indicate that deferred tax assets have a t-test value of -0.012 with a significance value of 0.039, meaning it is less than 0.05. Therefore, H1 is accepted. Deferred

tax expense shows a t-test result of 4.596 with a significance value of 0.151, meaning it is greater than 0.05. Therefore, **H2 is rejected**.

Simultaneous F Test

Tabel 4.9 F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.121	3	.040	3.642	.014 ^b
	Residual	1.617	146	.011		
	Total	1.738	149			

a. Dependent Variable: ML

b. Predictors: (Constant), FD, ASP, BPT

Sumber: Data is processed, 2026

The table above shows that the F value is 3.642 and its significance is $0.014 < 0.05$. Thus, it can be concluded that all independent variables influence the dependent variable simultaneously and significantly.

Moderate Regression Analysis Test

MRA digunakan untuk mengetahui pengaruh variabel moderasi dapat memperlemah atau memperkuat hubungan antara variabel bebas terhadap variabel terikat.

Tabel 4.10 MRA Test Result (Model II)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1	(Constant)	.045		2.691	.008
	APT	-.013	-.180	-2.253	.026
	BPT	3.898	.099	1.232	.220
	FD	-.001	-.171	-2.123	.035

a. Dependent Variable: ML

Sumber: Data is processed, 2026

Tabel 4.11 MRA Test Result (Model III)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1	(Constant)	.006		.324	.746
	APT	.016	.212	1.387	.168
	BPT	16.092	.408	3.479	.001
	FD	.001	.085	.731	.466
	APT FD	-.001	-.505	-2.947	.004
	BPT FD	-.515	-.404	-3.441	.001

Sumber: Data is processed, 2026

Based on the MRA test in Models II and III above, it can be concluded that: 1) The significant value of the deferred tax asset variable with financial distress is $0.004 < 0.05$ and the coefficient is negative (-0.001). Based on this, **H3 is accepted**. 2) The significant value of the interaction variable between deferred tax expense and financial distress is $0.001 < 0.05$ and the coefficient is negative (-0.515). Based on this, **H4 is accepted**.

DISCUSSION

The Effect of Deferred Tax Assets on Earnings Management

Regression analysis shows that deferred tax assets have a negative and quite significant impact on how companies manage profits, with regression coefficient values and significance values in the t-test. Theoretically, these results are in accordance with the Agency Theory according to Jensen & Meckling (1976), which states that managers (agents) can use deferred tax assets to manage earnings for personal purposes, which may not be in line with the long-term interests of shareholders (principals). This finding is in accordance with research by (Rhofitania et al., 2023), which states that deferred tax assets have a significant effect on earnings management. In addition, international research by Hanifah et al. (2025) shows that deferred tax assets affect earnings management because managers can delay the recognition of tax expenses to increase reported earnings in the short term.

The Effect of Deferred Tax Expense on Earnings Management

The results of the regression analysis indicate that deferred tax expense has no significant effect on earnings management, with regression coefficient values and significance values in the t-test. This finding is in line with the Agency Theory according to Jensen & Meckling (1976), which states that managers can utilize accounting policies related to deferred taxes to delay the recognition of tax expenses and increase reported profits in the short term. This result is consistent with research conducted by Febrina & Hidayat (2025) which shows that deferred tax burden does not affect the way companies manage profits. The higher the figure for a company's deferred tax expense, the higher the company's burden in the future period. An international study by Hanifah et al. (2025) shows that deferred tax expense has no effect on earnings management because its impact is more long-term and does not directly influence short-term earnings decisions made by management.

The Effect of Financial Distress in Moderating Deferred Tax Assets on Earnings Management

The MRA test results in Model III indicate that financial distress significantly moderates the effect of deferred tax assets on earnings management. These results align with agency theory, which suggests that the higher the level of financial distress, the tighter the external oversight. This tight oversight limits managers' room for opportunistic behavior, resulting in a decline in earnings management practices. These results support bankruptcy theory, which suggests that when a company experiences significant financial vulnerability, external auditors and banks/creditors will demand greater caution and rigorous going-concern evaluations. These results align with research by Fitri & Machdar (2023), which found that deferred tax assets, with financial distress as a moderating variable, weaken the relationship between deferred tax assets and accrual earnings management.

The Effect of Financial Distress in Moderating Deferred Tax Expenses on Earnings Management

The MRA test results show an interaction variable between deferred tax expense and financial distress. This indicates that financial distress significantly moderates the effect of deferred tax expense on earnings management. These results align with agency theory, where managers utilize tax accrual flexibility to manage earnings to achieve personal interests, such as securing incentives or presenting financial performance that appears favorable to principals. Based on positive accounting theory, companies threatened by distress should be encouraged to increase profits, but the negative interaction coefficient indicates a limit to the effectiveness of tax accrual. These results align with research conducted by Putri et al. (2023), which states that financial distress weakens the relationship between deferred tax expense and accrual earnings management.

D. CONCLUSIONS

Deferred tax assets have a significant effect on earnings management in banking companies. Deferred tax burden has no effect on earnings management in banking companies listed on the IDX for the period 2021-2025. Financial distress is able to moderate deferred tax assets on earnings management in banking companies listed on the IDX for the period 2021-

2025. Financial distress is able to moderate deferred tax burden on earnings management in banking companies listed on the IDX for the period 2021-2025.

E. SUGGESTIONS

For future researchers, it is recommended to add other variables such as leverage, profitability, or cash flow to make the analysis of earnings management more comprehensive. Furthermore, a longer research period and a larger sample size are recommended. Future research could consider using more complex interaction analysis techniques or examining the moderating role of institutional investor types.

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