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The Influence of Tax Planning on Profit Management at PT. Merapi Utama Pharma Medan

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ABSTRACT

The aim of this research is to investigate the impact of tax planning on revenue management practices at PT. Merapi Utama Pharmacy, Medan. This research uses quantitative and correlational analysis methods. The data analysis method used in this research is the simple linear regression analysis method. The findings of this research show that tax planning has a positive correlation and influence on laboratory management, thus indicating that improving tax planning will also lead to improved laboratory management. The findings of this research are consistent with rational choice theory and accounting theory. A company needs a superior competitive advantage compared to its business competitors in order to achieve high profitability. One of these advantages lies in the company's ability to manage finances effectively, which in turn will ensure long-term business continuity. The sustainability of this business can be measured from the level of profitability obtained. These are the factors that encourage management to engage in the presentation and reporting of laboratory information, also known as "earnings management".

Keywords: Tax Planning, Earnings Management, Agency Theory, Positive Accounting Theory

INTRODUCTION

Financial reports function as the culmination of the accounting process and aim to convey financial information or related business activities to individuals who need that data (Hery, 2015). The income statement, also known as a comprehensive income statement, is an important element in financial reports. It provides important information regarding a company's operating income and expenses, which is used by investors and creditors to evaluate a company's financial well-being.

One example of laboratory management involves management involvement in the preparation of financial reports, which serves the interests of management and other stakeholders. Laboratory management refers to the decision-making process used by managers to implement accounting policies with the aim of achieving specific goals. (Scott, 2015). Laboratory management involves the skill of effectively manipulating available options to make optimal choices that lead to desired levels of laboratory performance. Income smoothing, mandi, and income maximization techniques are all strategies used. for the purpose of managing one's income (Belkaoui, 2015).

The ability to exercise discretion in selecting accounting methodologies and applying accounting estimates in financial reports facilitates the proliferation of laboratory management practices in business (Zurriah & Sembiring, 2020); (Alpi, 2018). The phenomenon of earnings management, also known as treasury management, can be explained through the lens of agency theory. According to agency theory, the phenomenon of earnings management is driven by conflicts of interest that arise between principals and agents who have an interest in this matter. This conflict arises because of differences in goals and aspirations of each stakeholder involved.

(Kusumaningtuti & Setiawan, 2018) argue that the use of financial data by various factions in an organization for their respective interests can cause conflict and have a negative impact on the company. and its shareholders. This means that every individual whose needs are met has different desires and goals. Both the management team and shareholders have the same goal of improving their financial well-being. Furthermore, the managerial faction aims to provide incentives to employees based on organizational capacity, while minimizing tax obligations. On the other hand, government factions seek to maximize tax revenues from the business world. Taxation serves as the primary mechanism that governments use to generate revenue, which is then allocated to a wide range of expenditures that include routine administrative functions and the progress of infrastructure projects. In the context of a company, the act of fulfilling tax obligations can contribute to preserving a large part of the income it earns. There are various methods available to reduce the tax burden, some are in accordance with statutory regulations, some are not (Suandy, 2014).

Table 1. PT. Profit and loss report. Merapi Utama Pharma

	2020	2021
NET SALES	6.305.302.360	2.273.980.620
COST OF GOODS SOLD	3.859.492.610	1.135.077.290
GROSS PROFIT	2.445.809.750	1.138.903.320
Sales and marketing expenses	1459.866.050	506.847.230
General and administrative expenses	739.901.150	350.464.600
BUSINESS PROFIT BEFORE TAX	246.042.550	281.591.500
INCOME TAX EXPENSES	33.323.790	75.378.450
CURRENT YEAR PROFIT	212.718.770	206.213.050

Source: Accounting and finance section (2023)

Financial performance of PT. Merapi Utama Pharmacy experienced a decline in profits from 2020 to 2021 as seen in Table 1. The company in question is included in the "High Profile Industry" sector, which consists of companies characterized by limited risk appetite. The selection of pharmaceutical companies as the subject of investigation in this research was motivated by their vulnerability to risk. due to its affiliation with the non-financial sector and its status as a leading industry (Harahap, 2021).

The following is a chronological overview of PT laboratory management data. Merapi Utama Pharma, covering the years 2018 to 2022. The Modified Jones Model is used for the purpose of calculating costs associated with laboratory management.

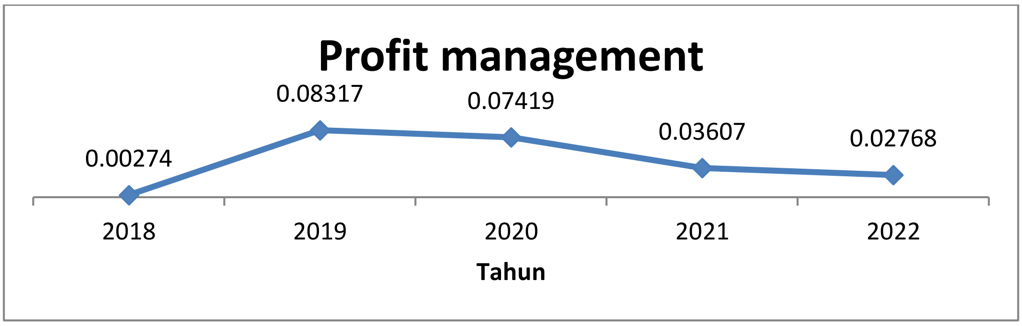

Figure 1. Laboratory Management

Based on existing data, it is estimated that there will be a decrease in the estimated value of laboratory management from 2018 to 2022. The numerical value which started from 0.00274 in 2018 experienced a slight increase to 0.08317 in 2019, which was followed by a decrease. to 0.07419 in 2020. Then there was another decline to 0.03607 in 2021, and finally a decline to 0.07868 in 2022. The following is a financial projection for Merapi Utama Pharma (PT) for 2018 to 2022. Level Tax Retention (TRR) is a metric used in calculating tax planning strategies. The concept of Tax Retention Rate, also referred to as tax retention rate, is used to identify companies that aim to minimize their tax obligations within the limits of legal requirements (Saragih, 2014).

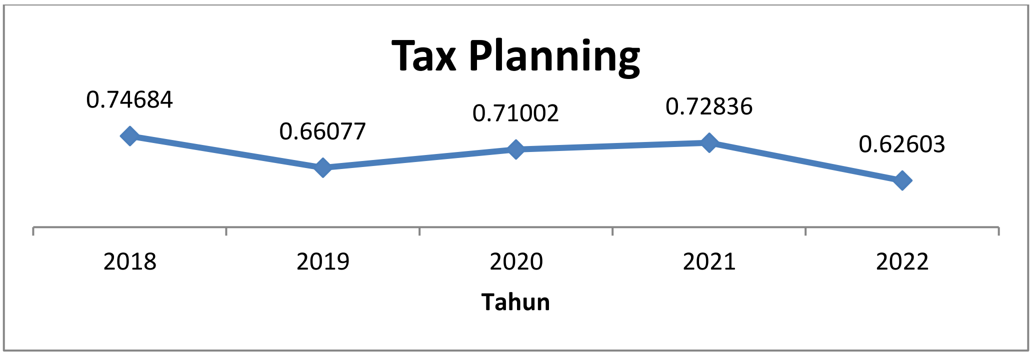

Figure 2. Tax PlanningPT. Merapi Utama Pharma.

In Figure 2. Based on existing data from 2018 to 2022, it can be seen that there is a projected decline in the value of tax calculations. The numerical values for 2018, 2019, 2020, 2021, and 2022 are 0.74684, 0.60677, 0.71002, 0.72836, and 0.62603, respectively.

(Pajak, 2008) conducted research which showed that companies characterized by low profitability and operating in industries with higher levels of risk were more likely to implement profit rationing practices. Therefore, we will revisit the same topics that were explored in our previous research, which examined the correlation between tax planning and laboratory management.

LITERATURE REVIEW

In an effort to achieve higher levels of profit, management will seek to minimize tax payments through implementing strategies such as limiting discretionary spending and adding automatic payments. Tax planning, also referred to as minimizing tax obligations, is generally known in Indonesia as tax planning (Suandy, 2014). Companies that diligently and legally carry out tax planning will obtain greater and more consistent cash flow compared to companies that ignore this practice. Tax planning is considered the initial stage of tax management, where individuals or entities strategically engage in activities to minimize their tax liabilities. There are methods that individuals can use to reduce their tax obligations while still complying with the relevant legal framework, as well as methods that conflict with that framework (Hafsah & Ramadhani, 2020). Management's aim to reduce tax liabilities is facilitated by favorable provisions in existing tax laws, thereby encouraging management to actively implement tax planning strategies through various means (Ritonga, 2020).

Modifications to the rates charged by the income tax agency have the potential to impact the way organizations handle their financial records (Hanum, 2018). Recent changes have created opportunities for companies to manage their payroll costs effectively by reducing their payroll tax liabilities. Law Number 36 of 2008 was implemented by the government with the aim of providing flexibility to the business world in fulfilling its tax responsibilities. However, the business world still views taxes as a source of burden. Many previous investigations have been carried out to analyze the impact of taxes on tax x laboratory management planning; However, the findings of this study show differences when compared with previous research.

(Bohari, 2012) investigated the influence of tax rates and planning on laboratory management and institutional ownership. In my capacity as moderator, I observed that the practice of withholding income tax has had a major influence on laboratory management. In addition, the presence of institutional ownership also has the potential to moderate the impact of income tax cuts on laboratory management. On the other hand, it has been determined that income tax planning has no real impact on laboratory management. One tax planning approach involves manipulating the size of a company's reported losses with the intention of categorizing the practice as “earnings management.” (Sari, 2013) The Impact of Tax Planning on Profit Management in Non-Manufacturing Companies Listed on the Indonesia Stock Exchange," revealed the lack of relationship between tax planning activities and profit management practices in non-manufacturing companies listed on the Indonesia Stock Exchange (IDX). However, the findings from a comprehensive analysis conducted solely through the research desk indicate that the companies studied in this study implemented a variety of strategies to mitigate the potential decline in laboratory expenditures.

RESEARCH METHOD

The methodological approach used to collect, sort, and analyze information. This research uses quantitative methodology in its research (Juliandi et al., 2015). To obtain reliable information, researchers using quantitative methods collect and analyze numerical data with the help of statistical tests. Data are expressed numerically and analyzed using statistical methods; This is known as a quantitative approach (Sugiyono, 2017). Quantitative research is also a technique for verifying hypotheses by exploring the relationships between various factors.

To analyze numerical data using statistical methods, these variables are measured (usually with research instruments). The aim of this research is to examine the influence of salary planning on laboratory management practices at PT. Main Merapi Pharmacy. The time period covered in this analysis is only from 2018 to 2022. Both quantitative and correlational approaches were used in this investigation. The calculation results and numerical data presented in this research are the product of statistical analysis. Quantitative analysis is a type of analysis that uses numerical and mathematical calculations and statistical techniques. In this analysis, the data used must be classified into certain categories through predetermined tables. The purpose of this analysis is to better understand the influence of the independent variable on the dependent variable**.** The address given is Jalan Tapian Nauli Pasar 1, No.5, Kec. Sunggal, Ex. Medan Sunggal, Medan 20138. The organization at this address is PT. Merapi Utama Pharma Medan. PT company office. Merapi Utama Pharma Medan is located at no. 25 Jl. Cilosari in Cikini, Jakarta

RESULTS

Descriptive Statistical Analysis

Descriptive statistics were used for the investigation. Table 1. below displays the results of descriptive statistical analysis:

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Planning	5	,62603	,74684	,6944040	,04988149
Profit management	5	,00274	,08317	,0447700	,03344539
Valid N (listwise)	5				

Source: secondary data processed, 2023

Data representation in tabular form, usually arranged in Table 1 which shows that there are five valid observations for each variable, denoted by N. The earnings management sample data (Y) ranges from a low of 0.00274 to a high of 0.08317 in 5 observations. The average is calculated as 0.0447700 with a standard deviation of 0.03344539 for 2018-2022. There is little variation in the data and the values are distributed uniformly if the mean is greater than the standard deviation. This is because standard deviation is a very sensitive measure of data variability, so that the distribution of data can produce a normal distribution rather than an unusual distribution. Throughout 2018 to 2022, we know that tax preparation (X) from 5 samples has a minimum of 0.62603, a maximum of 0.74684, a mean of 0.6944040, and a standard deviation of 0.04988149. In 2018–2022, the average value of tax planning is greater than the standard deviation, thus indicating small data deviations and a relatively even distribution of values. This is because standard deviation is a very sensitive measure of data variability, meaning that spreading the data will produce a series of results that are normally distributed and unbiased.

Hypothesis testing

Here, we will test a hypothesis to see whether it matches the reality we know. With n = 60 participants and k = 2 independent variables, t-table values at the = 0.05 level were calculated. As a result, 58 is the correct value for the number of degrees of freedom (df = n-k). The resulting t table value is 2.13145.

Table 2T test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	295,808	153,792		1,923	,000
	Tax Planning	22,773	4,559	1,058	4,996	,000

a. Dependent Variable: Profit management

Source: SPSS Output Results v. 22

Representation of data in tabular form, usually arranged in tabular form. The conclusions that can be drawn from the data in Table 2 are as follows: The tax planning variable has a positive value as indicated by the regression coefficient value of 22.773. This shows that there is a positive correlation between tax planning and financial management. Since Sig. less than 0.05, which is the threshold for statistical significance, then Sig. When compared with the minimum acceptable value of 2.13145, the t-calculated value for tax planning is 4.996. Since t=2.13145 is the critical t value, the calculated t=4.996 exceeds this value. These findings support the alternative hypothesis (Ha1) and rule out the null hypothesis (Ho1). Considering the above, it is reasonable to draw the conclusion that tax planning has a positive and measurable influence on accounting practices.

Coefficient of Determination Test (R Square)

Coefficient of determination is calculated and analyzed. How well a model accounts for variation in the dependent variable is measured by the coefficient of determination (R-squared). The contribution or influence of the independent variable on the fluctuation of the dependent variable can be measured using the coefficient of determination. The coefficient of determination can be a value between 0 and 1. The quality of the model will increase if this value increases.

Table 3 Test of Determination Coefficient

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,580[a]	,336	,288	,79611990	,736

a. Predictors: (Constant), Tax_planning
b. Dependent Variable: Profit_management

Source: SPSS Output Results v. 22

Data representation in tabular form, usually arranged based on the table above, calculated an R-Squared value of 0.336 using the results of the coefficient of determination test. The research results show that tax planning can explain and influence earnings management with a factor of 33.6%. However, other factors and variables outside the scope of this study contributed and influenced the remaining 66.4% (100% - 33.6%).

DISCUSSION

The results of this study indicate that incorporating the Tax Retention Rate (TRR) into tax planning is associated with a favorable and statistically significant correlation with the management of the Merapi Utama Pharmacy laboratory. This confirmation is proven by t test statistics that exceed the critical t value from the t table, positive t test statistics, and a predetermined significance level of 5%. This shows that the calculated t value is 4.996, while the critical t value from the table is 2.13145, thus indicating that the calculated t value is getting bigger. Furthermore, when the significance level is set at 0, this means that the probability is below 0.05, which indicates a value lower than 0.00005. There is a positive correlation between tax planning and laboratory management, indicating that improvements in tax planning will likely lead to similar improvements in laboratory management (Mardiasmo, 2016).

The regression coefficient has a value of 22.773, which indicates that a planned increase in compensation of 1% will result in the same increase of 22.773% for laboratory management. If the tax plan proposed a 1% reduction, this would result in a 22.77% reduction in laboratory management. These results are in line with the principles of positive accounting theory and causality theory (Saputra & Setiawati, 2006). According to the theoretical framework of agency theory, the government, especially the tax authorities, plays the role of principal, while management plays the role of agent. In this context, it is important to note that both parties have different priorities with regard to tax payments. Companies seek to minimize their tax liabilities as a way to preserve their financial resources. Instead, the government relies on financial contributions from taxpayers to finance its operational activities (Sulistyanto, 2008). This situation creates a conflict of interest between corporate entities and the government, thus providing incentives for agents to minimize tax payments to the government. According to Agency theory, individuals are fundamentally driven by their pursuit of happiness and self-interest. Principals are encouraged to engage in contractual agreements to obtain personal benefits from dividend payments or appreciation in the value of company shares, while agents are incentivized by the potential for increased compensation (Susanto, 2013).

The basics of laboratory management are explained using a conceptual framework derived from evolutionary theory. To ensure clarity, readers are assumed to have a basic understanding of agency theory. This theory explains the dynamics between an investor, known as a principal, and a manager, known as an agent, who is charged with running the business in a manner that aligns with the investor's optimal interests. Principals face challenges in an effective manner. monitor and evaluate their agents' activities, and assess the overall impact of their agents' efforts on organizational outcomes. This difficulty arises due to the lack of availability of information regarding the performance of agents in their respective roles (Widyatama & Suprapty, 2018). However, management's skill and intelligence allow them to optimize the organization's financial returns, which ultimately arise from meeting the owners' individual needs while minimizing expenses for the company. The reliability of efforts to increase corporate value as an indicator of management effectiveness has diminished, but these efforts have undergone significant modification to better align with the expressed preferences of executives. This is usually called a genital issue.

In positive accounting theory, namely The Political Cost Hypothesis (Scoot, 2000); (Astutik & Mildawati, 2016); (Akuntansi.com, 2018). By carrying out p planning, organizations facing political costs tend to undertake profit engineering as a strategic approach to mitigate their political responsibilities. The aim is to minimize the amount of political costs for which they are responsible. The comprehensive term "political expenses" includes all costs incurred by a business in accordance with government regulations, including things like payroll taxes (Zain, 2008). The company strategically manages its tax planning to optimize financial profits, while utilizing additional capital generated from share sales through investor attraction. Public companies generally enjoy a greater level of visibility than private companies. Management is driven by incentives to provide the most precise information regarding company performance, with the aim of strengthening share prices (Edy, 2011). The management team will make efforts to minimize tax obligations in order to optimize the company's net cash flow (Ilyas, 2010). Taxes are considered an unprofitable means of generating income, because taxes have taxes, companies can save cash out and can manage cash in and out (Suandy, 2014). In this way, companies have an indirect opportunity to carry out profit presentation strategies in financial reports that produce very good signals for stakeholders. So that stakeholders are interested in investing in the company, which in the end the company gets good news to allocate this investment to activities that provide added value to the company (Waluyo, 2014). Tax planning is carried out in various ways so that tax payments can be kept to a minimum so that company profits can increase (Hamidah et al., 2023). The way managers use to minimize tax payments is through earnings management actions.

(Suhayati & Anggadini, 2018); (Resmi, 2013) has the potential to be allocated to investors or used for business investment. Therefore, the responsibility for managing taxes will be borne by management, because taxes have the potential to reduce profits that could be allocated to shareholders or reinvested in the organization.

Payroll planning allows businesses to effectively mitigate cash outflows and improve the management of cash inflows and outflows (Utomo et al., 2011) This provides an opportunity for companies to indirectly implement profit presentation strategies in financial reporting that produce valuable indicators for important stakeholders. Rich individuals have a strong tendency to invest their capital in a company which ultimately receives positive confirmation regarding the allocation of these funds towards efforts aimed at increasing the value of the company. Tax planning is carried out through various strategies to minimize tax liabilities so as to improve a company's financial performance (Rialdy & Septiara, 2019). Managers use strategic budgeting techniques and use various expense management methods to minimize tax payments. This is the motivating factor that encourages management to implement laboratory information management practices, including record keeping and presentation. Research findings show that tax planning does not have any influence on laboratory management. However, it appears that tax rates and budgets have a significant impact on the propensity of companies to take part in laboratory management activities (Hanum, 2018).

CONCLUSION

It can be stated that the above points highlight the importance of the topic in Utilization of research methods and examination of the data collected enables the author to draw subsequent conclusions. There is a positive correlation between tax planning and laboratory management, where improvements in tax planning are expected to lead to corresponding improvements in laboratory management. There are certain rules that can be flexibly adjusted in the context of future research efforts. One such rule includes expanding research sample sizes, which serves to increase the completeness of data and analysis, ultimately producing more reliable results. To expand the scope of studies on long-term tax avoidance, it is recommended to include long-term tax planning objectives previously explored by Dyreng and Hanlon (2008), as done by previous researchers. In future studies, there is the possibility of investigating operational aspects of oil and gas management in corporate entities. To assess the extent of aggressive tax behavior, a suitable proxy can be obtained from tax planning, using the average level of corporate tax planning as used by Nazhaira (2012). Utilizing family business ownership as an illustrative representation of unique aspects of corporate tax behavior. Indonesian culture has been proven to have an influence on tax planning and corporate resource allocation.

LIMITATION (OPTIONAL)

This research to only discussing how companies design taxes to get what the company wants, in this case management profits.

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DECLARATION OF CONFLICTING INTERESTS

The author has no conflict of interest in writing this article

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