

ABSTRACT

"THE INFLUENCE OF DIVIDEND POLICY, DEFERRED TAX EXPENSES, AND TAX PLANNING ON PROFIT MANAGEMENT WITH GREEN INTELLECTUAL CAPITAL AS A MODERATION VARIABLE (Empirical Study of Health Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022)"

Iriene Apriani Husodo ¹⁾, Agustine Dwianika ²⁾

¹⁾ **Student of Accounting Department, Pembangunan Jaya University**

²⁾ **Lecturer of Accounting Departemen, Pembangunan Jaya University**

This research aims to analyze the influence of dividend policy, deferred tax expense, and tax planning on earnings management, with Green Intellectual Capital as a moderating variable in healthcare sector companies listed on the Indonesia Stock Exchange during the period 2018-2022. The data analysis method employed is panel data. The research results indicate that dividend policy has a significantly positive effect on earnings management, while deferred tax expense and tax planning have a significantly positive impact on earnings management. Green Intellectual Capital is found to moderate the relationship between dividend policy and earnings management, indicating that the impact of dividend policy on earnings management is stronger in companies with a high level of Green Intellectual Capital. This finding contributes to the understanding of practitioners, regulators, and academics regarding factors influencing earnings management practices in the healthcare sector, particularly through the lenses of dividend policy and tax management. Practical implications of this research include the importance of considering Green Intellectual Capital in formulating dividend policies to mitigate potential undesirable earnings management.

Keywords: Dividend Policy, Deferred Tax Expense, Tax Planning, Earnings Management, Green Intellectual Capital, Healthcare Sector, Indonesia Stock Exchange.