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Mapping the Research Landscape of Factors Affecting Earnings Management: A Bibliometric Study

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ABSTRACT

Objective: Earnings management is a practice that remains a subject of debate in accounting because it can be viewed as a financial performance management strategy or as an action that may mislead stakeholders. This study aims to identify and synthesize factors influencing earnings management practices based on published research findings. **Method:** A Systematic Literature Review (SLR) was used, with planning, conducting, and reporting stages. Data were obtained through a search for articles using the keyword "earnings management" in the databases Google Scholar, Elsevier, Emerald, Open Knowledge Maps, and ResearchGate during the period 2020–2024. Of the 713 articles found, 17 met the inclusion criteria and were subjected to further analysis. **Results:** The research results show that nine main factors influence earnings management: board of commissioners, leverage, dividend payments, profitability, company size, liquidity, good corporate governance, company age, and sales growth. Furthermore, most of the research was conducted on manufacturing companies listed on the Indonesia Stock Exchange. **Novelty:** The findings also indicate a variation in research results regarding the influence of each factor on earnings management practices. The novelty of this research lies in presenting a comprehensive synthesis of the factors influencing earnings management and mapping research trends, which can serve as a basis for developing research agendas and decision-making in the fields of accounting and corporate governance.

INTRODUCTION

Profit or revenue refers to the amount of money a company makes after deducting all expenses from its income. Profit is a measure of a company's financial success and is often used to evaluate business performance (Amend et al., 2020; Tudose et al., 2022). A reasonable profit value can reflect a company's performance and provide insight into the company's future profit prospects. The goal management wants to achieve is to maximize profits, as this is tied to the bonuses management receives; the higher the profits, the higher the bonuses the company will give to management as managers (Bykova et al., 2022; Kusuma & Malau, 2023). Therefore, management, as the party responsible for the company's operations, can influence how financial records are kept, especially by regulating the profits reported in financial statements. This kind of action is usually referred to as earnings management practices (Habib et al., 2022; Mao et al., 2024).

Earnings management arises because of agency problems, which refer to conflicts between agents (managers) and principals (shareholders) (Al-Zaqeba et al., 2022; Salim et al., 2022). Agency problems arise from asymmetric information held by managers (Supheni et al., 2022), which allows them to take actions that are not necessary to maximize profits for themselves or the company they manage (Ludji et al., 2020).

Company managers try to present profits well because accounting profit figures are significant to stakeholders and are related to managers' compensation (Daryaei et al., 2022; Shubina et al., 2022). This action may be detrimental to investors and other users of financial reports if management deliberately makes misleading earnings disclosures (Hidayatullah et al., 2023).

Earnings management manipulates company profits to meet specific financial goals or present investors with a more favorable financial picture (Roopini et al., 2020). Profits are manipulated by inflating, deflating, or adjusting them to suit company management's wishes, so financial reports are supposed to help users assess the information provided (Chindi et al., 2023). Kurniawan et al. (2020) stated that various cases of earnings management have been shown to destroy the economic, ethical, and moral order, while there are still differences in views and understandings of managerial engineering activities. Research (Dechow et al., 200; Pratama et al., 2022) explains the difference between earnings management, which is a practice within accounting, and accounting fraud. Earnings management practices, including accounting fraud, aim to manipulate financial statements by fraudulently deviating from accounting rules and principles. Earnings management as an accounting method helps companies identify sources of profit, optimize costs, and improve productivity (Campa et al., 2025; Hasnan et al., 2022).

These differences in views are of essential significance to each party. Practitioners generally argue that earnings management is the opportunistic behavior of managers that manipulates accounting numbers in financial reports to achieve their goals (Wu & Zhou, 2022). This action is considered unethical because it is carried out deliberately to deceive stakeholders seeking information about the company's financial condition with unreliable or false information (Bernini et al., 2024). Meanwhile, from an academic perspective, earnings management is understood as the impact of managers' freedom to choose and apply accounting methods in preparing financial reports (Kurniawa et al., 2020). To date, the debate remains a central topic for practitioners and academics who analyze the factors that influence earnings management practices (Ahmad et al., 2023; Mlawu et al., 2025).

RESEARCH METHOD

Data analysis methods and techniques

This research employs a Systematic Literature Review (SLR) method integrated with bibliometric analysis and descriptive qualitative data analysis techniques to examine the development of research on factors affecting earnings management. The SLR approach provides a systematic and transparent procedure for identifying, screening, and selecting relevant studies, while bibliometric analysis is used to map publication trends, influential authors, leading journals, collaboration networks, and dominant research themes within the earnings management literature. Furthermore, descriptive qualitative analysis supports the interpretation of bibliometric findings. Through this integrated approach, the study aims to provide a comprehensive overview of the intellectual structure and