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

Sri Murni[1], Rahmawati[1], Ari Kuncara Widagdo[1], Eko Arief Sudaryono[1], Indrian Supheni[2*]

[1]Universitas Sebelas Maret, Surakarta, Indonesia
[2]Universitas PGRI Mpu Sindok, Nganjuk, Indonesia

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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

research evolution of earnings management studies, as well as to propose potential directions for future research (Marzi et al., 2025).

Data source

The data source used to search for this literature is articles from searches using the Publish or Perish (PoP) tool (Febianti et al., 2024). Search for articles using the keyword "earnings management" with a time limit of 2020 - 2024. With this method, researchers systematically review articles as outlined by Khitcenham et al. (2009), which consists of three stages: planning, conducting, and reporting (Mancin et al., 2024). The research flow is shown in Figure 1 below.

Figure 1. Research stages

The planning stage is the initial stage in conducting SLR research, namely, determining the research object and more specific research questions. Furthermore, after determining the research object as factors influencing Earnings Management in financial reports, SLR is conducted using the selected keywords to search for articles (Saadati et al., 2024). The researcher then compiles the findings from each article into a report and writes it up. Research Question: This article aims to provide a comprehensive explanation of the factors that influence earnings management in financial reports. Therefore, research questions were developed to guide this research and make the study more effective.

RQ1: What elements might impact financial statements that earnings management practices include?

RQ2: In what company scope was the research carried out?

RQ3: What conclusions can be drawn from studying the variables influencing earnings management practices in financial statements?

Identification of screening results can be seen in Figure 2 in the research question chart.

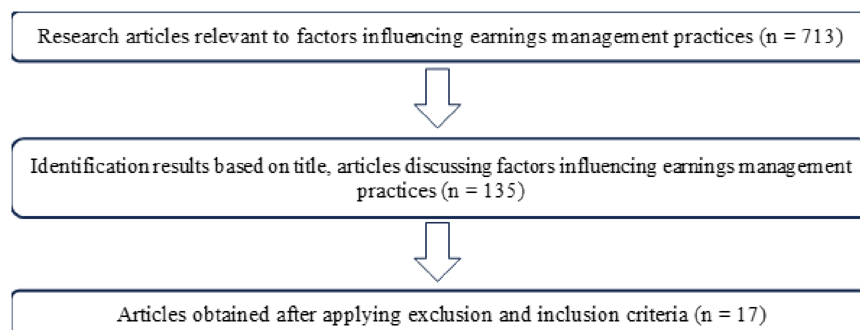

Figure 2. Research question

In Figure 2, the search process identifies articles related to the research question. The search included quantitative and qualitative studies, as well as a mixture of both. The

keyword used is "Earnings Management". Google Scholar, Elsevier, Emerald, Open Knowledge Maps, and Research Gate are the databases used in this research. Inclusion and Exclusion Criteria: This stage determines the criteria for the article to be used. These criteria are, C1 (The articles were published between 2020 and 2024), C2 (Retrieved from the specified database), C3 (The information used only comes from scientific articles that discuss the elements that influence earnings management in financial reports). This research used 713 articles, including articles with a quantitative approach. The article is then separated using the appropriate Research Question (RQ). So, only 17 met the RQ and passed 3 criteria.

RESULTS AND DISCUSSION

Results

The search results show articles related to the research question. The search included quantitative and qualitative studies, a mixture of both, resulting in data visualization based on the keywords that appeared, as shown in Figure 3 below.

Figure 3. Visualization network earning management practices (2020-2024) in database scopus

Results from RQ1: What elements might impact financial reports that earnings management practices include?

The next step in this process asks researchers to screen previous papers published in Indonesian academic journals relevant to domains such as accounting, economics, finance, and earnings management. The results are shown in Table 1 below.

Table 1. Influencing factors

No	Influencing Factors	Total
1	Board of Commissioners	2
2	Leverage	8
3	Dividend Payments	1

No	Influencing Factors	Total
4	Profitability	10
5	Company Size	7
6	Liquidity	1
7	Good Corporate Governance	1
8	Company Age	2
9	Sales Growth	2

The research findings are based on a systematic literature review (SLR) that analyzed 17 publications. Board of Commissioners, leverage, dividend payments, profitability, company size, liquidity, good corporate governance, company age, and sales growth are some factors that influence earnings management practices (RQ1) that have been studied.

Results of RQ2: In what company scope was the research carried out?
The literature review findings for RQ2 show that most of the research conducted used manufacturing companies as the research object. A total of 7 studies were conducted on manufacturing companies, 2 on mining companies, and others on property, non-financial, insurance, and banking companies, as well as other unspecified companies. The results of the company's research scope are shown in Table 2 below.

Table 2. Scope of research company

No	Researcher Name	Range of Years	Company Scope
1	Setianingsih et al., 2024	2018 – 2022	Pharmaceutical Company
2	Marvellyn & Susanto, 2024)	2017 – 2020	Manufacturing Company
3	Saputra & Rinjani, 2024)	2020 – 2022	Consumer Cyclicals and Consumer Non-Cyclicals sectors
4	Febriana & Saharsini, 2024	2019 – 2022	Insurance company
5	Yohanes & Nariman, 2024	2018 – 2020	Manufacturing company
6	Pebrianti & Sudrajat, 2024	2020 – 2022	Non-Banking Multifinance Company
7	Rahmawati et al., 2023	2019 – 2022	Mining company
8	Wahyuningsih, 2023	2017 – 2021	Banking Company
9	Yunita, & Sahera, 2022	2017 – 2020	Manufacturing company
10	Januari, 2023	2019 – 2021	Manufacturing company
11	Setiowati et al., 2023	2023	Not mentioned

The reason the majority of research on earnings management is carried out in manufacturing companies is that manufacturing companies are one of the types of companies that face the most funding constraints (financial distress) and carry out earnings management practices to attract the attention of potential investors (Haniva et al., 2020; Lin & Wu, 2022). Manufacturing companies are also among the most widely listed companies on the Indonesia Stock Exchange (BEI), so this research can use available and relevant data (Heriyah, 2023).

Results of RQ3: What conclusions can be drawn from the study of the variables that influence earnings management practices in financial statements?

To refine the synthesis, results were obtained from 17 articles synthesized in bibliometric findings. These results can be seen in Table 3 below, in each article column.

Table 3. Research results

No	Researcher Name	Result
1	Setianingsih et al., 2024	The research results prove that the size of the board of commissioners and the activity or number of meetings on the audit committee significantly negatively influence earnings management. In contrast, female commissioners considerably positively influence earnings management practices. Simultaneously, the size of the board of commissioners, female commissioners, and audit committee activity influence earnings management practices.
2	Marvellyn & Susanto, 2024)	This research shows that leverage has a significant positive effect on earnings management. In contrast, company size, institutional ownership, and an independent board of commissioners do not significantly affect earnings management.
3	Saputra & Rinjani, 2024)	Data analysis shows that dividend payments influence earnings management practices. In addition, other independent variables, such as financial difficulties, audit committee, leverage, financial stability, financial targets, company size, and board size, do not influence earnings management practices.
4	Febriana & Saharsini, 2024	This research shows that profitability partially influences earnings management, while company size, leverage, and financial distress do not affect earnings management.
5	Yohane et al., 2024	The results of this study show that the leverage and profitability variables influence earnings management. In contrast, the profitability and independent board of comissioners variables do not affect earnings management in mining, transportation, infrastructure, utilities, and agriculture companies.
6	Yohanes & Nariman, 202	This research finds that the independent board of commissioners has no significant effect on earnings management, company size has a substantial effect on earnings management, leverage has a significant impact on earnings management, and profitability has a considerable effect on earnings management.
7	Pebrianti & Sudrajat, 2024	This research shows that the profitability and liquidity variables positively and significantly affect earnings management. The company size variable does not affect earnings management. Meanwhile, simultaneously, profitability, liquidity, and company size significantly affect the earnings management variable.
8	Rahmawati et al., 2023	The following analysis finds that company size, age, and profitability do not affect earnings management. Leverage and total asset turnover have a significant positive effect on company earnings management.

No	Researcher Name	Result
9	Wahyuningsih, 2023	The results of the study state that Institutional Ownership and Managerial Ownership have a significant negative impact on earnings management, except for GCG.
10	Yunita, & Ahda Sahera 2022	The findings show that earnings management is positively related to profitability and leverage while negatively associated with company size. This study finds that institutional ownership and managerial ownership do not significantly impact earnings management practices.
11	Januari, 2023	Based on partial test results, it was found that leverage, company age, company size, and profitability positively and significantly affected earnings management.
12	Setiowati et al., 2023	The results of this literature review are as follows: 1) Company size influences earnings management; 2) Leverage influences Earnings Management; 3) Profitability influences Earnings Management.
13	Sulia & Mie, 2023	This research shows that leverage, sales growth, company size, and profitability significantly affect earnings management. Partially, Leverage and Company Size do not affect Earnings Management, while Sales Growth and Profitability significantly negatively affect Earnings Management.
14	Pradnyawati et al., 2021	The results of this research show that (1) tax planning does not affect earnings management, (2) profitability has a positive effect on earnings management, (3) leverage has no effect on earnings management, and (4) company size has no effect on earnings management.
15	Umah & Sunarto, 2022	The results of this research explain that company size has a significant negative effect on earnings management, while managerial ownership, leverage, and profitability do not affect earnings management.
16	Setyawan et ak., 2021	Tax planning and deferred tax expenses do not partially influence earnings management, while profitability partially influences earnings management.
17	Prajitno & Vionita, 2020	This research shows that company size, company age, board of commissioners, and company growth influence earnings management. Meanwhile, the company's financial leverage, audit

Discussion

Based on the research results presented, the influence of certain variables on earnings management still varies. Several variables positively influencing earnings management include the board of commissioners, leverage, dividend payments, profitability, company size, liquidity, good corporate governance, company age, and sales growth. Meanwhile, variables that do not significantly influence earnings management include managerial ownership, tax planning, and financial distress. The results of the literature review produced the following understanding:

Earning management

Earnings management is the practice by company managers of manipulating accounting numbers in financial reports to meet specific targets or expectations. This is done by choosing an accounting method or implementing specific policies that can affect these numbers (Yates et al., 2023; Wang et al., 2024). Earnings management practices may involve adjusting revenues, expenses, reserves, or assets, resulting in a financial picture that is more favorable than it is. Although earnings management is not always illegal, it can be considered unethical and detrimental when it is carried out intentionally to mislead stakeholders with inaccurate information (Ambri et al., 2023). From an academic perspective, earnings management is often viewed as a practice that renders financial information non-neutral (Lewis et al., 2026). Practitioners tend to view earnings management as a strategy justified to achieve specific goals (Agustina et al., 2023). However, this practice often leads to disagreements by producing less accurate information and reducing transparency in financial reporting (Irman et al., 2023). These differences of opinion reflect the complexity of ethics in accounting, which requires balancing the need to provide accurate information to stakeholders with the pressures to meet corporate performance targets.

The aim of earnings management

Earnings management aims to achieve maximum profits by efficiently managing funds, resources, and operations (Yulianingsih, 2022). Earnings management helps companies form strategies, identify risks, and manage finances well. The main objective of earnings management is to obtain high and stable profits so that the company can continue to develop and survive for a long time.

Earnings management practices

In disclosing financial reports, company management will not provide comprehensive information. This practice enables company management to manage profit to achieve specific goals. By limiting the disclosure of financial information as much as possible, managers have leeway to engage in earnings management. Company management takes advantage of opportunities available in Financial Accounting Standards (SAK) for earnings management, for example, by using the accrual basis and choosing methods in accordance with accounting principles. The accrual basis has been approved for preparing financial reports to make them more informative and accurately reflect the company's condition (Jasim & Ibrahim, 2023; Rolando et al., 2025). Therefore, company management chooses the accrual basis policy for preparing financial reports because it can be used to manage earnings. According to Panjaitan (2019), earnings management practices are influenced by company size. When a company experiences positive developments, it will attract more investors.

Companies can use various methods for earnings management. One method often used by companies involves changing assumptions to align with Financial Accounting Standards (FASB) standards, which arise from looseness in accounting principles (Gao et al., 2024). Company management can adjust the economic helpful life or revaluation,

stating that the practices do not violate applicable accounting principles (Abed et al., 2022). Other methods that companies can use include capitalizing costs incurred in previous periods and paid, or limiting the amortization of costs that have been previously capitalized. Apart from that, companies can use other methods, such as reducing income when expenses are incurred in large amounts over a certain period. The company can postpone restructuring costs related to the acquisition, which can serve as a driver of future profit growth (Bustamante, 2023). Companies can also use transaction management to engage in earnings management by accelerating revenue recognition before the end of the period. Three targets can be achieved by company management through earnings management practices, namely: Political Cost Minimization, Manager Wealth Maximization, and Minimization of Financing Cost.

CONCLUSION

Fundamental Findings: The SLR results indicate that earnings management practices are influenced by nine main factors, namely the board of commissioners, leverage, dividend payments, profitability, company size, liquidity, good corporate governance, company age, and sales growth. Profitability, leverage, and company size are the factors most frequently studied in the literature. **Implications:** These findings provide a more comprehensive understanding for academics, investors, regulators, and company management of the factors to consider when identifying potential earnings management practices and strengthening corporate oversight and governance mechanisms. **Limitations:** This study includes only articles published in the 2020–2024 period, and most of the research comes from the Indonesian company context, so generalizing the results to a broader context requires caution. **Future Research:** Future research is recommended to expand the database coverage and publication period, and to explore new factors, such as digital transformation, sustainability, audit quality, and artificial intelligence in financial reporting, that may influence earnings management practices.

AUTHOR CONTRIBUTIONS

Sri Murni led the research and manuscript writing. **Rahmawati & Ari Kuncoro Widagdo** processed and analysed bibliometric data. **Eko Arief Sudaryono** performed data validation and discussion. **Indiran Supheni** supported the literature search, reference compilation, and final editing. All authors approved the final manuscript.

CONFLICT OF INTEREST STATEMENT

The authors declare that there are no conflicts of interest, either financial or personal, that could influence the content or results of this study.

ETHICAL COMPLIANCE STATEMENT

This article has met the standards of research and publication ethics. The author affirms that this research is original, conducted with academic integrity, and free from unethical practices, including plagiarism.

STATEMENT ON THE USE OF AI OR DIGITAL TOOLS IN WRITING

The final responsibility for the content of the manuscript rests entirely with the authors. The author declares that this manuscript was prepared entirely without the assistance of artificial intelligence (AI) or other digital tools. The entire process, from planning, data

processing, analysis, to writing and editing the manuscript, was carried out manually by the author. Thus, full responsibility for the content and authenticity of this article rests solely with the author.

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Sri Murni
Universitas Sebelas Maret, Surakarta, Central Java, Indonesia
Jalan Ir. Sutami No. 36A, Kentingan, Jebres District, Surakarta City, Central Java, Postal Code 57126.
Email: srimurni@staff.uns.ac.id

Rahmawati
Universitas Sebelas Maret, Surakarta, Central Java, Indonesia
Jalan Ir. Sutami No. 36A, Kentingan, Jebres District, Surakarta City, Central Java, Postal Code 57126.
Email: rahmawati_fe@staff.uns.ac.id

Ari Kuncara Widagdo
Universitas Sebelas Maret, Surakarta, Central Java, Indonesia
Jalan Ir. Sutami No. 36A, Kentingan, Jebres District, Surakarta City, Central Java, Postal Code 57126.
Email: widagdo1998@staff.uns.ac.id

Eko Arief Sudaryono
Universitas Sebelas Maret, Surakarta, Central Java, Indonesia
Jalan Ir. Sutami No. 36A, Kentingan, Jebres District, Surakarta City, Central Java, Postal Code 57126.
Email: eko_arief@staff.uns.ac.id

***Indrian Supheni (Corresponding Author)**
Universitas PGRI Mpu Sindok, Nganjuk, East Java, Indonesia
Jl. Abd. Rahman Saleh No. 21, Kauman, Nganjuk Regency, East Java
Email: indriansupheni@stienganjuk.ac.id