

## DAFTAR PUSTAKA

- Alfian Bunaca, R., & Nurdayadi. (2019). The Impact Of Deffered Tax Expense and Tax Planning Toward Earnings Management and Profitability. *Jurnal Bisnis Dan Akuntansi*, 21(2), 215–236.
- Chen, L. H., Dhaliwal, D. S., & Trombley, M. A. (2011). The Impact of Earnings Management and Tax Planning on the Information Content of Earnings. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1028808>
- Christensen, D. M., Kenchington, D. G., & Laux, R. C. (2022). How do most low ETR firms avoid paying taxes?. *Review of Accounting Studies*, 27(2), 570–606. <https://doi.org/10.1007/s11142-021-09614-8>
- Dalilatur Rahmah, E. D., & Iskandar, Y. (2021, Juni 15). The Effect of Profitability and Financial Risk on Earning Management of Mobile Telecommunication Operators That Registered in Indonesia Stock Exchange Period 2015 - 2018. <https://doi.org/10.11594/nstp.2021.1041>
- Egger, P., Loretz, S., Pfaffermayr, M., & Winner, H. (2009). Firm-specific forward-looking effective tax rates. *International Tax and Public Finance*, 16(6), 850–870. <https://doi.org/10.1007/s10797-009-9124-1>
- Ghozali, I. (2021). Aplikasi Analisis Multivariate Dengan Program SPSS 26 (Edisi 10). *Badan Penerbit Universitas Diponegoro*
- Habibie, S. Y., & Parasetya, M. T. (2022). Pengaruh Profitabilitas, Leverage, Likuiditas, Dan Ukuran Perusahaan Terhadap Manajemen Laba. *DIPONEGORO JOURNAL OF ACCOUNTING*, 11(1), 1–14.
- Kasmir. (2014). Analisis Laporan Keuangan. *Pt. Rajagrafindo Persada*
- Khoerunnisa Nabila, S., & Apriliawati, Y. (2021). Pengaruh Perencanaan Pajak Dan Profitabilitas Terhadap Praktik Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2019-2020. *Indonesian Accounting Literacy Journal*, 01(03), 637–646.
- Luhglatno, & Novius, A. (2019). Pengaruh Perencanaan Pajak Dan Profitabilitas Terhadap Manajemen Laba Pada Perusahaan Manufaktur Sub Sektor Tekstil Dan Garmen Yang Terdaftar Di Bursa Efek Indonesia. *Majalah Ilmiah Solusi*, 17(4). [www.unisosdem.org](http://www.unisosdem.org)
- Lystia Tartono, C., Hidayat, A. A., Haryono, L., Tartono, C. L., & Hidayat, A. A. (2021a). Effect of Tax Planning and Temporary Difference to Earnings

- Management. Dalam *Journal of Applied Accounting and Taxation Article History* (Vol. 6, Nomor 2).
- Lystia Tartono, C., Hidayat, A. A., Haryono, L., Tartono, C. L., & Hidayat, A. A. (2021b). Effect of Tax Planning and Temporary Difference to Earnings Management. Dalam *Journal of Applied Accounting and Taxation Article History* (Vol. 6, Nomor 2).
- Mudjiyanti, R. (2018). The Effect of Tax Planning, Ownership Structure, and Deferred Tax Expense on Earning Management. *Advances in Social Science, Education and Humanities Research*, 231, 379–381.
- Nofrivul, N., Amran, E. F., & Firmanola, W. (2023). Does Tax Planning and Deferred Tax Expense Affect Earnings Management? *Accounting Analysis Journal*, 11(3), 176–185. <https://doi.org/10.15294/aaj.v11i3.61002>
- Oma Romantis. (2020). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba Yang Dimoderasi Oleh Penurunan Tarif Pajak (Diskon Pajak). *Jurnal Ilmiah Akuntansi dan Manajemen* (Vol. 16, No. 1).
- Purnama, I., & Nurdiniah, D. (2019). Profitability, Firm Size, and Earnings Management: the Moderating Effect of Managerial Ownership. *Advances in Economics, Business and Management Research*, 73, 41–46.
- Purnamasari, D. (2019). How The Effect Of Deferred Tax Expenses And Tax Planning On Earning Management? *INTERNATIONAL JOURNAL OF SCIENTIFIC & TECHNOLOGY RESEARCH*, 8, 2. [www.ijstr.org](http://www.ijstr.org)
- Sugiyono, P. D. (2016). Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. *Alfabeta, Cv*.
- Uma, S., Roger, B. (2016). Research Methods for business : a skill building approach (7 ed.). *John Willey & Sons Ltd*. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)
- Xue, L. (2021). Management and Research of Enterprise Tax Planning under the Background of Information Age. *Journal of Physics: Conference Series*, 1992(4). <https://doi.org/10.1088/1742-6596/1992/4/042017>