

DAFTAR PUSTAKA

- Ardiany, Y., Herfina, M., & Putri, S. Y. A. (2022, July). *Differences In Earning Management And Tax avoidance Before And During The Covid-19 Pandemic (Case Study On Companies Affected By Pandemic)*. In *Eighth Padang International Conference On Economics Education, Economics, Business And Management, Accounting And Entrepreneurship (Piceeba-8 2021)* (Pp. 7-15). Atlantis Press.
- Arham, A., Firmansyah, A., Nor, A. M. E., & Vito, B. (2020). a bibliographic study on *tax avoidance* research in Indonesia. *International Journal of Psychosocial Rehabilitation*, 24(7), 9526-9554
- Astika, I. B. P. (2012). Manajemen Laba Dan Motif Yang Melandasinya. *Jurnal Ilmiah Akuntansi dan Bisnis*, Universitas Udayana, Denpasar.
- Barid, F. M., & Wulandari, S. (2021). Praktik Penghindaran Pajak Sebelum dan Setelah Pandemi Covid – 19 di Indonesia. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 8(02), 68–74. <https://doi.org/10.35838/jrap.2021.008.02.17>
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than nonfamily firms? *Journal of Financial Economics*, 95(1), 41–61. <https://doi.org/10.1016/j.jfineco.2009.02.003>
- Cobham, A., dkk., 2020, "*The State of Tax Justice 2020: Tax Justice in the time of COVID-19*", *Tax Justice Network*, November, 1–83.
- Cohen, D. A., Dey, A., & Lys, T.Z. (2008). *real and accrual-based earnings management in the preand post- sarbanes oxley period*. *The Accounting Review*, 83(3), 757–787
- Cohen, D. A., & Zarowin, P. (2010). *Accrual-based and real earnings management activities around seasoned equity offerings*. *Journal of Accounting and Economics*, 50(1), 2–19.
- DeAngelo, L. E. (1986). Accounting Numbers as Market Valuation Substitutes: A Study of Management Buyouts of Public Stockholders. *The Accounting Review*, 61(3), 400–420.
- Desai, M. A., & Dharmapala, D. (2009). *Earnings management, corporate tax shelters, and book-tax alignment*. *National Tax Journal*, 62(1), 169–186. <https://doi.org/10.17310/ntj.2009.1.08>.
- Dyreg, S.D., Hanlon, M. & Maydew, E.L., (2008). "*Long-run Corporate Tax Avoidance*". *The Accounting Review*, 83(1), 61-82.
- Eastman, E., Ehinger, A., & Xu, J. (2020). Enterprise risk management and corporate tax avoidance. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3717865>.
- Erle, B., dan Schon. 2008. "*Tax risk management and board responsibility*". *Tax and Corporate Governance, Springer-Verlag, Berlin*.
- Firdaus, R. A. (2022) Pengaruh *Transfer Pricing* Dan *Earning Management* Terhadap *Tax avoidance* Dimoderasi Oleh Profitabilitas (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2021). S1 Thesis, Universitas Mercu Buana Bekasi.
- Firmansyah, A., & Irawan, F. (2018). Adopsi IFRS, manajemen laba akrual dan manajemen laba riil. *Assets: Jurnal Akuntansi Dan Pendidikan*, 7(2), 81. <https://doi.org/10.25273/jap.v7i2.3310>.

- Ghozali, Imam. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi. Semarang: Badan Penerbit Universitas Diponegoro.
- Gunawan, C. T., & Surjandari, D. A. (2022). The Effect Of Transfer Pricing, Capital Intensity, And *Earnings management* On Tax avoidance. *Journal Of Economics, Finance And Accounting Studies*, 4(2), 184-190.
- Handayani, M., Harimurti, F., & Kristianto, D. (2016). Standar ukuran perusahaan yang telah melaksanakan manajemen pajak dengan indikator cash ETR (studi empiris pada perusahaan food and beverage yang terdaftar di bursa efek indonesia periode 2013-2016). *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 15(2), 123–131.
- Healy, Paul M. and J.M. Wahlen. (1999). A Review Of The Earnings Management Literature And Its Implications For Standard Setting. *Accounting Horizons* 13, p. 365-383.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: managerial behavior, agency costs and ownership structure. *Journal of Financial Economics* 3 (1976) 305-360.
- Kałdoński, M., & Jewartowski, T. (2020). *Do firms using real earnings management care about taxes? Evidence from a high book-tax conformity country*. *Finance Research Letters*, 35, 101351
- Kementerian Keuangan RI. (2021). Survei dan analisis insentif perpajakan program PEN 2020 tunjukkan dampak positif. Diunduh 16 Juni 2021, dari <https://www.kemenkeu.go.id/publikasi/artikel-dan-opini/survei-dan-analisis-insentif-perpajakan-program-pen-2020-tunjukkan-dampak-positif/>.
- Kontan. (2021). Terkuak! Pemberian Rp 1,69 triliun insentif perpajakan tidak wajar. diunduh tanggal 24 Juni 2021 <https://nasional.kontan.co.id/news/terkuak-pemberian-rp-169-triliun-insentif-perpajakan-tidak-wajar>.
- Kothari, S., Leone, A. and Wasley, C. (2005), “Performance matched discretionary accruals measures”, *Journal of Accounting Economics*, Vol. 39 No. 1, pp. 163-197.
- Lupia, A. and McCubbins, M. 2000. Representation or abdication? How citizens use institutions to help delegation succeed. *European Journal of Political Research* 37:291-JQ7
- Marfiana, A., & Andriyanto, T. (2021). Pengaruh Struktur Kepemilikan Pperusahaan Terhadap *Tax Aavoidance* Di Indonesia Dengan *Corporate Governance* Sebagai Variabel Moderasi. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 3(1), 178–196.
- Mochtar, R. A. F. (2022). Pengaruh Perbedaan Laba Akuntansi Dan Laba Fiskal (*Book-Tax Difference*) Terhadap Pertumbuhan Laba (Studi Empiris Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2014–2017). *Bilancia: Jurnal Ilmiah Akuntansi*, 6(1), 88-99.
- Nordiansyah, E. (2020). Lebih dari 451 Ribu Pengusaha Minta Insentif Pajak, Berapa yang Disetujui? Retrieved from <https://www.medcom.id/ekonomi/makro/nbwlQwxk>
- Nugroho, S. A., & Firmansyah, A. (2017). Pengaruh *financial distress*, *real earnings management* dan *corporate governance* terhadap *tax aggressiveness*. *Journal of Business Administration*, 1(2), 17-36.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 23/PMK. 03/2020 Tentang Insentif Pajak Untuk Wajib Pajak Terdampak Wabah Virus Corona. Diakses dari

- <https://jdih.kemenkeu.go.id/FullText/2020/23~PMK.03~2020Per.pdf>
- Peraturan Menteri Keuangan Republik Indonesia Nomor 44/PMK. 03/2020 Tentang Insentif Pajak Untuk Wajib Pajak Terdampak Pandemi *Corona Virus Disease* 2019. Diakses dari <https://Peraturan.Bpk.Go.Id/Home/Details/137005/Pmk-No-44pmk032020>
- Peraturan Menteri Keuangan Republik Indonesia Nomor 110/PMK. 03/2020 tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 86/PMK.03/2020 Tentang Insentif Pajak Untuk Wajib Pajak Terdampak Pandemi *Corona Virus Disease* 2019. Diakses dari <https://peraturan.bpk.go.id/Home/Details/144381/pmk-no-110pmk032020>
- Peraturan Pemerintah Pengganti Undang Undang Republik Indonesia Nomor 1 Tahun 2020 Tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan Untuk Penanganan Pandemi *Corona Virus Disease* 2019 (COVID-19) dan/ atau Dalam Rangka Menghadapi Ancaman Yang Membahayakan Perekonomian Nasional dan/ atau Stabilitas Sistem Keuangan. Diakses dari <https://peraturan.bpk.go.id/Home/Details/135060/perpu-no-1-tahun-2020>
- Pohan, C. A. (2018). *Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis*. Jakarta: PT Gramedia Pustaka Utama.
- Pipatnarapong, J., Beelitz, A., & Jaafar, A. (2020). *Tax avoidance and earnings management: accrual-based vs real-activity earnings management evidenced from BRICS*. *International Journal of Advanced Science and Technology*, 29(7), 4800–4808.
- Pradhana, A. Z. ., & Nugrahanto, A. (2021). Agresivitas Pelaporan Keuangan Dan Penghindaran Pajak . *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 5(2), 90–101. <https://doi.org/10.31092/jpi.v5i2.1376>
- Purwanti, I. (2018) Pengaruh Penerapan Self Assesment System, Sanksi Perpajakan, Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Atas Pp No. 46 Tahun 2013. Skripsi Thesis, *Universitas Mercu Buana Yogyakarta*
- Rachmawati, N., & Fitriana, A. (2021). *The Effect of Financial Constraints and Institutional Ownership on Tax Aggressiveness*. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 5(01), 38-53. <https://doi.org/10.35310/accruals.v5i01.606>
- Ramadhan, H. A., Ratnawati, V., & Fitriosis, R. (1992). *The Effect Of Related Party Transaction And Earnings management On Tax avoidance With Good Corporate Governance Moderate Variables*. *Universitas*, 2017.
- Rifaldi, A. (2022) *Pengaruh Earnings management Dan Capital Intensity Terhadap Tax avoidance Dimoderasi Sales Growth*. Skripsi Thesis, Universitas Pembangunan Nasional Veteran Jakarta.
- Roychowdhury, Sugata. 2006. *Earnings management through real activities manipulation*. *Journal of Accounting and Economics*, 42 (2006) 335–370.
- Scott, William R. (2015), *Financial Accounting Theory, 7th Edition, Canada : Pearson Education Limited*.
- Setiawati, L. dan Na'im, A. (2000) "Manajemen Laba", *Jurnal Ekonomi dan Bisnis Indonesia*, Vol. 15 no. 4. p 424-441.
- Sofiya, H. (2019). *Manajemen Laba Terhadap Penghindaran Pajak (Studi Kasus Pada Perusahaan Manufaktur Sektor Barang Konsumsi yang terdaftar di BEI Tahun 2014-2018)*. Society <http://www.scopus.com/inward/record.url?eid=2->

- s2.084865607390&partnerID=tZOtx3y1%0Ahttp://books.google.com/books?hl=en&lr=&id=2LIMMD9FVXkC&oi=fnd&pg=PR5&dq=Principles+of+Digit+Image+Processing+fundamental+techniques&ots=HjrHeuS_
- Sollu, Y. (2019) Pengaruh *Tax Avoidance*, Profitabilitas, Kepemilikan Manajerial Dan Kepemilikan Institusional terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (Bei) Periode 2014-2017. Skripsi Thesis, *Institut Bisnis Dan Informatika Kwik Kian Gie Jakarta*
- Suhaidar, Rosalina, E., & Pratiwi, A. (2021). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak Dampak Sebelum dan Selama Covid-19 Pada Perusahaan Manufaktur. *Conference on Economic and Business Innovation*, 1(1), 1–14.
- Syuhada. (2016). Titik Kritis Manajemen Laba Pada Perubahan Tahap Life Cycle Perusahaan. Skripsi, *Universitas Lampung*.
- Tandiontong, Mathius. (2016). Kualitas Audit dan Pengukurannya. Bandung
- Tang, T. dan Firth, M. (2011). *Book-Tax Differences, a Proxy for Earnings Management and Tax Management - Empirical Evidence from China. The International Journal of Accounting*, 46(2), 175-204.
- Wang, S., & Chen, S. (2012). *The motivation for tax avoidance in earnings management. International Conference on Engineering and Business Management*, 447-450
- Wang, F., Xu, S., Sun, J., & Cullinan, C. P. (2020). Corporate tax avoidance: A literature review and research agenda. *Journal of Economic Surveys*, 34(4), 793-811.
- Wardani, D. K., Dewanti, W. I., & Permatasari, N. I. (2017). Pengaruh Manajemen Laba, Umur Perusahaan Dan Leverage Terhadap *Tax avoidance*. *Sumber*, 1(7), 1-339.
- Xiao, H., & Xi, J. (2021). *The COVID-19 and earnings management: Chinas evidence. Journal of Accounting and Taxation*, 13(2), 59–77. <https://doi.org/10.5897/JAT2020.0436>
- Moh. Zain. 2008. Manajemen Perpajakan. Jakarta: Salemba Empat.
- Zhao, C. X., Meng, L., Taylor, G., & Richardson, G. (2020). Let's get connected: the effect of directors connected to a tax office on corporate *tax avoidance* in China. *Journal of Accounting and Public Policy*, 106817. [https://doi.org/10.1016/j.jaccpubpol.2020.106817\(n.d.\)](https://doi.org/10.1016/j.jaccpubpol.2020.106817(n.d.)).
- Suryadinata, I. K. D., & Mashyuni, I. A. (2023). Peran Kepuasan Kerja Memediasi Pengaruh Organizational Citizenship Behavior Terhadap Kinerja Aparatur Desa Sibanggede Abiansemal Di Badung. *Widyaamrita: Jurnal Manajemen, Kewirausahaan Dan Pariwisata*, 3(2), 364-374