

DAFTAR PUSTAKA

- Al-Jafari, M. K., dan H. Al-Samman. 2015. "Determinants of Profitability: Evidence from Industrial Companies Listed on Muscat." *Review of European Studies* 7(11) 303-311.
- Arens, Alvin A., Randal J. Elder, Mark S. Beasley, dan Chris E. Hogan. 2017. *Auditing and Assurance Services*. Pearson Education, Inc.
- Bayonne, Enrique, Juan A. Marin-Garcia, dan Rafaela Alfalla-Luque. 2020. "Partial Least Squares (PLS) in Operations Management Research: Insights from a Systematic Literature Review." *Journal of Industrial Engineering and Management* 565-597.
- Bohušová, H., dan P. Svoboda. 2005. "Analysis of Deferred Income Tax and Its Effect on Indicators Characterizing The economic Performance of The Company." 33-44.
- Bohušová, H., P. Svoboda, V. Solilová, dan D. Nerudová. 2017. "Materiality of Deferred Tax Reporting - Case of Czech Listed Companies." *Proceedings of the 11th International Scientific Conference - Financial Management of Firms and Financial Institution*. VŠB TU, Ostrava. 40-47.
- Bohušová, Hana, Patrik Svoboda, dan Lucie Semerádová. 2019. "Deferred tax for tax planning in the Czech agricultural." *Agricultural Economics - Czech* 349-358.
- Brealey, Richard A., Myers C. Steward, dan Allen Franklin. 2006. *Corporate Finance 8th edition*. Singapore: McGraw Hill.
- Burgstahler, David, W. Elliott, dan Michelle Hanlon. 2002. "How Firms Avoid Losses: Evidence of Use of the Net Deferred Tax Asset Account." *University of Washington Working Paper* 1-40.
- Chin. 1998. "The partial least squares approach for structural equation modeling." *Modern methods for business research* 295-336.
- Das, Keya Rani, dan A. H. M. Rahmatullah Imon. 2016. "A Brief Review of Tests for Normality." *American Journal of Theoretical and Applied Statistics* 5(1) 5-12.
- Eisenhardt, K. M. 1989. "Agency theory: An assessment and review." *Academy of management review* 57-74.
- Fernández-Rodríguez, Elena, Roberto García-Fernández, dan Antonio Martínez-Arias. 2019. "Influence of Ownership Structure on the Determinants of

Effective Tax Rates of Spanish Companies.”
www.mdpi.com/journal/sustainability 1-19.

- Fisher, Murray J., dan Andrea P. Marshall. 2009. “Understanding Descriptive Statistics.” *Australian Critical Care* (22) 93-97.
- Girman, Lawrence, dan Zhutter Chad. 2012. *Principles of Management Finance 13th edition*. Boston: Pearson Education, Inc.
- Hair, Joseph F., Jeffrey J. Risher, Marko Sarstedt, dan Christian M. Ringle. 2019. “When to use and how to report the result of PLS-SEM.” *European Business Review Vol. 31 No.1* 2-24.
- Hair, Joseph, William Black, Barry Babin, dan Rolph Anderson. 2009. *Multivariate Data Analysis*. Pearson.
- Henseler, J., C.M Ringle, dan R.R. Sinkovics. 2009. “The use of partial least squares path modeling in international marketing.” Dalam *Advances in International Marketing*, oleh R.R Sinkovics dan P.N. Ghauri, 277-320. Emerald.
- Jensen, Michael C., dan William H, Meckling. 1976. “Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure.” *Jornal of Financial Economics* 3 3015-360.
- Kieso, Donald E., Terry D. Warfield, dan Jerry J. Weygandt. 2018. *Intermediate Accounting: IFRS Edition*. New Jersey: John Wiley & Sons.
- Kleiman, Robet. 2010. "Agency Theory." *Encyclopedia of Business*.
- Kyriazopoulos, Logotheti, dan Makrygiannis. 2019. “The Impact of Deferred Taxation on Banking Profitability and Capital Adequacy. Evidence from the Greek Banking System.” *International Journal of Applied Economics, Finance, and Accounting* 1-13.
- Lesáková, Lúbia. 2007. "Uses and Limitations of Profitability Ratio Analysis in Managerial Practice." *5th International Conference on Management, Enterprise, and Benchmarking*. Budapest. 259-264.
- McGregor, D. 1960. "The human side of enterprise."
- McKee, Thomas E., dan Aasmund Eilifsen. 2000. “Current Materiality Guidance for Auditors.” *Working Paper of Foundation for Research in Economic and Business Administration*.
- Penman, S.H. 2001. "On Comparing Cash Flow and Accrual Accounting Models for Use in Equity Valuation." *Colombia University*.

- Phillips, J., M. Pincus, dan S.o. Rego. 2003. "Earning management: new evidence based on deferred tax expense." *The Accounting Review* 491-521.
- Poterba, J., R. Nirupama, dan J. Seidman. 2011. "Deferred tax positions and incentives for corporate behavior around corporate tax changes." *National Tax Journal*, 64 27-57.
- Poterba, James, Nirupama Rao, dan Jeri K. Seidman. 2007. "The Significance and COmposition of Deferred Tax Assets and Liabilities." *Nber Working Paper Series*.
- Raithel, S., M. Sarstedt, S. Scharf, dan M. Schwaiger. 2012. "On the value relevance of customer satisfaction. Multiple drives and multiple markets." *Journal of the Academy of Marketing Science Vol. 40 No.4* 509-525.
- Rigdon, E. E. 2012. "Rethinking partial least square modeling in praise of simple methods." *Long Range Planning Vol.45* 341-358.
- Sekaran, Uma, dan Roger Bougie. 2006. *Research Methods for Business*. WILEY.
- Shmueli, G., dan O.R. Koppius. 2011. "Predictive analytics in information system research." *MIS Quarterly Vol.35 No.3* 553-572.
- Sözbilir, Kula, dan Bakyut. 2015. "A Research on Deferred Taxes: A Case Study of BIST Listed." *European Journal of Busniness and Management* 2222-2839.
- Spooner, Gillian M. 1986. "Effective Tax Rates from Financial Statements." *National Tax Journal*.
- Vrzina. 2022. "Importance of Deferred Income Tax in Insurance Companies: Case of the Republic of Serbia." *Research Gate* 69-87.
- Vučković, Milutinović, dan R. Lukic. 2013. "Analysis of Deferred Taxes in Business Environment in Serbia." *Economia. Seria Management Vol 16 No. 1* 25-37.
- Weygandt, Kimmel Paul, dan Donald Kieso. 2010. *Accounting Principles 10th edition*. New Jearsey: John Wiley & Sons Inc.
- White, L. Gerard, Shondhi Ashwinpaul, dan Fried Dov. 2003. *The Analysis and Use of Financial Statement 3rd Edition*. New York: John Wiley & Sons Inc.
- Wibowo, Adi, dan Indra Wijaya Kusuma. 2012. "Faktor-Faktor yang Memengaruhi Tarif Pajak Efektif (Studi pada Perusahaan Publik di Indonesia)."
- Wijayanti. 2006. "Analisis Pengaruh Perbedaan antara Laba Akuntansi dan Laba Fiskal terhadap Persistensi Laba, Akruar, dan Arus Kas." *SNA IX Padang*.

Wijayanti, Sri. 2016. "Pengaruh Beban Pajak Tangguhan Terhadap Persistensi Laba dan Manajemen Laba pada Perusahaan Manufaktur." *Jurnal Akuntansi Unesa Volume 4 Nomor 2*.

Zeng, Ningshuang, Yan Liu, Pan Gong, Marcel Hertogh, dan Markus Konig. 2021. "Do right PLS and do PLS right: A critical review of the application of PLS-SEM in construction management research."

