

DAFTAR PUSTAKA

- Adejumo, A. V., & Sanyaolu, W. A. (2020). *Tax planning* and profitability of Nigerian deposit money banks: Evidence from dynamic panel model. *International Accounting and Taxation Research Group, University of Benin*, 4(2), 162 - 169. https://www.atreview.org/admin/12389900798187/ATR4_2_162-169.pdf
- Adi, M., Wiguna, K., & Sinarwati, N. K. (2025). Pengaruh Profitabilitas, *Leverage* dan Transfer Pricing terhadap *Tax planning* pada Perusahaan IDXQ30 Tahun 2020–2024. *Jurnal Akuntansi Multiparadigma*, 15(2), 345–356. <https://jamal.ub.ac.id>
- Amellia, R. D., Puspitaningtyas, Z., & Karyadi, H. (2024). Pengaruh Ukuran Perusahaan, Struktur Modal, dan Likuiditas Terhadap Profitabilitas. *Jurnal Ilmiah Akuntansi dan Keuangan (JIAKu)*, 3(4), 335–349. <https://doi.org/10.24034/jiaku.v3i4.6778>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data* (6th ed.). John Wiley & Sons. <https://www.wiley.com/enus/Econometric+Analysis+of+Panel+Data+%2C+6th+Edition-p-9781119260936>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management* (15th ed.). Cengage Learning. <https://www.cengage.com/c/fundamentals-of-financial-management-15e-brigham-houston>
- Bursa Efek Indonesia. (2023). Summary Financial Ratio by IDX 2023. BEI Publishing. <https://www.idx.co.id/id/data-pasar/laporan-statistik/ringkasan-performa-perusahaan-tercatat>
- Bursa Efek Indonesia. (2024). Laporan Tahunan dan Data Keuangan Emiten Sektor Infrastruktur 2021–2024. <https://www.idx.co.id/id/perusahaan-tercatat/laporan-keuangan-dan-tahunan>
- Cahyaningsih, F. A., & Habibi, A. (2025). Pengaruh Solvabilitas, Likuiditas, dan

Ukuran Perusahaan terhadap Profitabilitas Perusahaan BUMN Grup Karya Bidang Jasa Infrastruktur yang Terdaftar di BEI. *Jurnal Akuntansi dan Bisnis Indonesia*, 15(1), 1–18. <https://journal.uii.ac.id/JAAI>

Caroline, C., & Hendra. (2024). Pengaruh *Leverage* dan Firm Size terhadap Profitabilitas. *Jurnal Bisnis dan Akuntansi*, 12(1), 45–58. <https://jba.stietrisakti.ac.id>

Chairunnisa, V., & Arisman, A. (2026). Pengaruh Ukuran Perusahaan dan Profitabilitas terhadap *Tax planning* Perusahaan Infrastruktur BEI. *Journal of Artificial Intelligence and Digital Business (RIGGS)*, 5(1), 4954–4964. <https://doi.org/10.31004/riggs.v5i1.6819>

Dalimunthe, M. I., & Karim, A. (2026). Pengaruh *Tax planning*, Profitabilitas, dan *Leverage* terhadap Praktik Tax Avoidance pada Perusahaan yang Terdaftar di BEI. *Jurnal Akuntansi Perpajakan*, 6(2), 313–326. <https://jurnal.unmer.ac.id/index.php/jap>

Ghozali, I. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (Edisi ke-9). Badan Penerbit Universitas Diponegoro. ISBN: 978-979-704-975-8. <https://eprints.undip.ac.id>

Greene, W. H. (2018). *Econometric Analysis* (8th ed.). Pearson Education. <https://www.pearson.com/store/p/econometric-analysis/P100001781079>

Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>

Islam, H., Rahman, J., Tanchangya, T., & Islam, M. A. (2023). Impact of firm size, *Leverage*, and net profit margin on firm profitability in the manufacturing sector of Bangladesh: An empirical analysis using GMM estimation. *Asian Journal of Economics and Business*, 9(April), 1- 9. <https://doi.org/10.30574/wjadvanced.2023.14.1.0037>

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4),

305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

- Judijanto, L., Yulianti, & Fitriani. (2026). Analysis of the Impact of *Tax planning* on Corporate Profitability. *Oikonomia: Jurnal Manajemen dan Bisnis*, 3(2), 1–15. <https://doi.org/10.61942/oikonomia.v3i2.528>
- Lestari, I. A., & Agustiningsih, W. (2023). Pengaruh Struktur Modal, Ukuran Perusahaan, dan Perencanaan Pajak terhadap Profitabilitas. *AKURASI: Jurnal Riset Akuntansi dan Keuangan*, 5(1), 113–128. <https://doi.org/10.36407/akurasi.v5i2.909>
- Maharana, A. K., & Panda, P. (2025). Exploring the relationship between *tax planning* and firm performance: A meta-analysis approach. *Journal of Accounting Research*, 14(1), 1- 28. <https://onlinelibrary.wiley.com/journal/1475679x>
- Modigliani, F., & Miller, M. H. (1963). Corporate income taxes and the cost of capital: A correction. *The American Economic Review*, 53(3), 433–443. <https://www.jstor.org/stable/1809167>
- Nainggolan, M. N., Sirait, A., Nasution, O., & Astuty, F. (2022). Pengaruh Ukuran Perusahaan, Pertumbuhan Penjualan, dan *Leverage* terhadap Profitabilitas melalui ROA pada Sektor Food & Beverage dalam BEI Periode 2015–2019. *Owner: Riset dan Jurnal Akuntansi*, 6(1). <https://doi.org/10.33395/owner.v6i1.440>
- Nguyen, T. N. L., & Nguyen, V. C. (2020). The determinants of profitability in listed enterprises: A study from Vietnamese Stock Exchange. *Journal of Asian Finance, Economics and Business*, 7(1), 47–58. <https://doi.org/10.13106/jafeb.2020.vol7.no1.47>
- Pohan, C. A. (2021). *Manajemen Perpajakan: Strategi Perencanaan Pajak dan Bisnis (Edisi Revisi)*. Gramedia Pustaka Utama. ISBN: 978-602-251-875-3. <https://www.gramedia.com/products/manajemen-perpajakan>
- Rahmawati, Y. D., Kholifami, D. A., & Safitri, N. L. (2024). Impact of *Leverage*, profitability, and company size on *tax planning* in manufacturing firms.

Journal of Economics and Business Innovation, 1(1), 45–53.
<https://doi.org/10.69725/jebi.v1i2.27>

Riyanto, V. J., & Susanto, L. (2024). Factors affecting profitability in infrastructure companies listed on IDX. Indonesian Journal of Business and Economics, 2(4), 852–859. <https://journal.ikopin.ac.id/index.php/humanika>

Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2022). Fundamentals of Corporate Finance (13th ed.). McGraw-Hill Education. <https://www.mheducation.com/highered/product/fundamentals-corporate-finance-ross-westerfield/M9781260772395.html>

Saila, N., & Agustina, H. (2023). The impact of *tax planning*, profitability, liquidity and sales growth on firm value in infrastructure companies 2018–2022. Enrichment: Journal of Management, 13(3), 1993–2001. <https://enrichment.iocspublisher.org/index.php/enrichment>

Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach (7th ed.). John Wiley & Sons. <https://www.wiley.com/en-us/Research+Methods+for+Business%3A+A+Skill+Building+Approach%2C+7th+Edition-p-9781119165552>

Spence, M. (1973). Job market signaling. The Quarterly Journal of Economics, 87(3), 355–374. <https://doi.org/10.2307/1882010>

Suandy, E. (2017). Perencanaan Pajak (Edisi ke-6). Salemba Empat. ISBN: 978-979-061-843-2. <https://www.salembaempat.co.id>

Sugianto, C. A., & Meirisa, F. (2023). Pengaruh *Leverage* dan Ukuran Perusahaan terhadap Profitabilitas. Jurnal MDP Science, 2(2), 197–204. <https://doi.org/10.35957/mdp-sc.v2i2.4386>

Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif, dan R&D (Edisi ke-2). Alfabeta. ISBN: 978-602-444-349-3. <https://www.alfabeta.id>

Sukampo, C. S. A. J. C., & Hendra. (2024). Faktor-faktor yang mempengaruhi profitabilitas pada sektor infrastruktur. Jurnal Akuntansi dan Manajemen

Indonesia, 9(1), 34–50. <https://journal.uui.ac.id/JAAI>

Wijayanti, A. (2020). Pengaruh Ukuran Perusahaan terhadap Profitabilitas dengan Likuiditas, Pertumbuhan Penjualan, Umur Perusahaan sebagai Variabel Kontrol. *Jurnal Ilmu Manajemen*, 12(2), 38–50. <https://journal.feb.unmul.ac.id/index.php/JIMM>

Zimmerman, J. L. (1983). Taxes and firm size. *Journal of Accounting and Economics*, 5, 119–149. [https://doi.org/10.1016/0165-4101\(83\)90008-3](https://doi.org/10.1016/0165-4101(83)90008-3)