

DAFTAR PUSTAKA

- Adi, S. W., Putri, W. A. P., & Permatasari, W. D. (2020). Profitability, Leverage, Firm Size, Liquidity, and Total Assets Turnover on Real Earnings Management (An Empirical Study on the Mining Company Classification Registered at Indonesia Stock Exchange (IDX)). *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 5(2). <http://journals.ums.ac.id/index.php/reaksi/index>
- Aljughaiman, A. A., Nguyen, T. H., Trinh, V. Q., & Du, A. (2023). The Covid-19 Outbreak, Corporate Financial Distress and Earnings Management. *International Review of Financial Analysis*, 88. <https://doi.org/10.1016/j.irfa.2023.102675>
- Arlita, R., Bone, H., & Kesuma, A. I. (2019). Pengaruh Good Corporate Governance dan Leverage terhadap Praktik Manajemen Laba. *AKUNTABEL*, 16(2), 238–248. <http://journal.feb.unmul.ac.id/index.php/AKUNTABEL>
- ASEAN. (2020). *ASEAN Policy Brief: Economic Impact of COVID-19 Outbreak on ASEAN*. https://asean.org/wp-content/uploads/2021/09/ASEAN-Policy-Brief-April-2020_FINAL.pdf
- Athira, A., & Ramesh, V. K. (2023). COVID-19 and corporate tax avoidance: International evidence. *International Business Review*, 32(4). <https://doi.org/10.1016/j.ibusrev.2023.102143>
- Cahyaningati, R., Lukiana, N., Wiyono, Mw., Rizalus Sholihin, M., & Juliasari, D. (2022). The Effect of Covid 19 on Company Performance in Manufacturing Companies in Indonesia. (*International Journal of Entrepreneurship and Business Development*, 5.
- Choi, J.-H., Kim, F., Kim, J.-B., Zang, Y., Choi, J.-H. ;, Kim, F. ;, & Kim, J.-B. (2010). Audit Office Size, Audit Quality and Audit Pricing. *Research Collection School Of Accountancy* , 29(1), 73. https://ink.library.smu.edu.sg/soa_research/10
- De Angelo, L. E. (1981). Auditor Size and Audit Quality. In *Journal of Accounting and Economics* (Vol. 3). North-Holland Publishing Company.
- Devi, C. M., & Iskak, J. (2018). Pengaruh Corporate Governance, Profitabilitas, Leverage, dan Kualitas Audit Terhadap Real Earnings Management. *Jurnal Muara Ilmu Ekonomi Dan Bisnis* , 2(1), 35–43.
- Dwianika, A., & Wisnantiasri, S. N. (2019). The Effect of Audit Quality, Tax Planning and Leverage on Earnings Management. *Proceedings of The Thrid International Conference on Sustainable Innovation (ICOSI)* , 25–36.

- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBS SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Hidayati, N. (2019). *Ditemukan Pelanggaran pada Audit Laporan Keuangan Garuda, Izin AP Kasner Sirumapea Dibekukan*. PPPK Kementerian Keuangan. <https://pppk.kemenkeu.go.id/in/post/ditemukan-pelanggaran-pada-audit-laporan-keuangan-garuda,-izin-ap-kasner-sirumapea-dibekukan>
- Ikatan Akuntan Indonesia (IAI). (2016). *Kerangka Dasar SAK Umum*. <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/tentang-5-kerangka-dasar-sak-umum>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Issue 4). Harvard University Press. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Johnstone, K. M., Gramling, A. A., & Rittenberg, L. E. (2014). *Auditing: A Risk-Based Approach to Conducting a Quality Audit* (9th ed.). Cengage Learning.
- Kementerian Keuangan. (2021). *Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan*.
- Krismiaji, & Sumayyah. (2022). Audit Quality, Audit Opinion, and Earnings Management: Indonesian Evidence. *Journal of Business and Information Systems*, 4(2), 103–113. <https://doi.org/10.36067/jbis.v4i2.141>
- Kristanto, S. B. (2022). *Perencanaan dan Pemeriksaan Pajak*. Ukrida Press.
- Kronologi Kisruh Laporan Keuangan Garuda Indonesia*. (2019). CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20190430174733-92-390927/kronologi-kisruh-laporan-keuangan-garuda-indonesia>
- Machdar, N. M. (2022). Does Tax Avoidance, Deferred Tax Expenses and Deferred Tax Liabilities Affect Real Earnings Management? Evidence from Indonesia. *Institutions and Economies*, 14(2), 117–148. <https://doi.org/10.22452/IJIE.vol14no2.5>
- Midiastuty, P. P., Aprila, N., Putra, D. A., & Sari, K. W. (2023). *Effect of Tax Planning, Deferred Tax Burden, and Deferred Tax Asset on Earnings Management*. 1, 56–65. <https://doi.org/10.20885/InCAF.vol1.art7>
- 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>

- Panjaitan, C. M., & Chariri, A. (2014). Pengaruh Tenure, Ukuran KAP dan Spesialisasi Auditor terhadap Kualitas Audit. *Diponegoro Journal of Accounting*, 3(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Prasetyo, N. C., Riana, & Masitoh, E. (2019). Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan dan Kualitas Audit Terhadap Manajemen Laba. *MODUS*, 31(2), 156–171.
- Priyastama, R. (2020). *The Book of SPSS: Pengolahan & Analisis Data*. START UP.
- Putra, I. M. (2023). *Buku Pintar Manajemen Pajak* (1st ed.). Anak Hebat Indonesia.
- Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2019). *Fundamentals of Corporate Finance* (12th ed., Vol. 1). McGraw-Hill Education.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). John Wiley & Sons. www.wileypluslearningspace.com
- Sihombing, N., Diah, E., & Gowon, M. (2020). Effect of Tax Planning and Profitability on Earning Management With Firm Size as Moderating Variable at Companies Listed on The Indonesia Stock Exchange. *Jurnal Akuntansi Dan Keuangan Universitas Jambi*, 5(1), 45–58. <https://online-journal.unja.ac.id/jaku>
- Silviana, D., & Sambuaga, E. A. (2022). Pengaruh Kesulitan Keuangan Terhadap Manajemen Laba dengan Internal Audit sebagai Variabel Pemoderasi. *Journal of Management and Business Review*, 19(1), 60–79. <https://doi.org/10.34149/jmbr.v19i1.311>
- Suandy, E. (2016). *Perencanaan Pajak*. Salemba Empat.
- Sujarweni, V. W., & Utami, L. R. (2019). *The Master Book of SPSS: Pintar Mengolah Data Statistik untuk Segala Keperluan Secara Otodidak* (1st ed.). STARTUP.
- Sulistiyanto, H. S. (2018). *Manajemen Laba: Teori dan Model Empiris* (2nd ed.). Grasindo.
- Sunarto. (2009). Teori Keagenan dan Manajemen Laba. *Kajian Akuntansi*, 1(1), 13–28.
- Tartono, C. L., Hidayat, A. A., & Haryono, L. (2021). Effect of Tax Planning and Temporary Difference to Earnings Management. *Journal of Applied Accounting and Taxation*, 6(2), 183–195.

- Theresia, V. M., & Triwacananingrum, W. (2022). Sustainability Reporting And Sustainable Growth Rate: Covid-19 Moderating Variable. *Media Riset Akuntansi, Auditing & Informasi*, 22(1), 41–64. <https://doi.org/10.25105/mraai.v22i1.12824>
- Viriany, Susanto, L., Wirianata, H., & Yanti. (2020). Mendeteksi Earnings Management Perusahaan Melalui Aktivitas Riil. *Jurnal Ekonomi*, 25(1), 66. <https://doi.org/10.24912/je.v25i1.627>
- Wild, J. J., Subramanyam, K. R., & Hasley, R. F. (2004). *Financial Statement Analysis*. McGraw-Hill.

