

DAFTAR PUSTAKA

- Aditama, F., & Purwaningsih, A. (2014). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba Pada Perusahaan Nonmanufaktur yang Terdaftar di Bursa Efek Indonesia. *Journal Modus*, 26(1). Diakses: 12 November 2021.
- Bunaca, Rocky Alfian., & Nurdayadi., (2019). *The Impact Of Deferred Tax Expense and Tax Planning Toward Earnings Management and Profitability*. Jurnal Bisnis dan Akuntansi (Vol. 21, Issue 2). Diakses: 29 Oktober 2021.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). *Detecting Earnings Management Author(s): Detecting Earnings Management*. In *Source: The Accounting Review* (Vol. 70, Issue 2). Diakses: 28 Oktober 2021.
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review*. *Journal Academy of Management Review* (Vol. 14, Issue 1). Diakses: 10 November 2021.
- Hendratta, Rudy., & Rajagukguk, Lasmanita. (2019). Analisis Pengaruh Aset Pajak Tangguhan, Perencanaan Pajak dan Leverage Terhadap Manajemen Laba Pada Perusahaan Manufaktur yang Tercatat di Bursa Efek Indonesia Periode 2014-2016. *Jurnal Akuntansi*. (Vol 19, NO 1). Diakses: 29 Oktober 2021.
- Ifada, Luluk M., & Wulandari, Nova... (2015). *The Effect Of Deferred Tax and Tax Planning Toward Earnings Management Practice: An Empirical Study On Non Manufacturing Companie Listed In Indonesia Stock Exchange In THE Period Of 2008-2012*. *International Journal of Organization Innovation* (Vol. 8 NO. 1). Diakses: 12 September 2021.
- Kalinda, Tan R., & Setyowati, L. (2021). Dampak Perencanaan Pajak dan Aset Pajak Tangguhan Terhadap Manajemen Laba (Studi Pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019). *Jurnal Proceeding SENDIU*. Diakses: 29 Oktober 2021.
- Mulatsih, Srie N., Dharmayanti, N., & Ratnasari, A. (2019). *The Effect of Tax Planning, Asset of Deferred Tax, Deferred Tax Expense on Profit*

- Management (Case Study of Manufacturing Companies Listed on the Stock Exchange 2013-2017 Period)*. *KnE Social Sciences journal*, 3(13), 933. Diakses: 29 Oktober 2021.
- Paper.ssrn.com*. 6 Mei 2016. *Suggestions for Optimizing the Agency Of Freelance Legal Translators*. Diakses pada: 12 November 2021. Dari: <http://ssrn.com/abstract=2774469>
- Rusdyanawati, E., Mahsina, M., & Hidayati, K. (2021). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. *EkoBis: Jurnal Ekonomi & Bisnis*, 1(2), 90–97. Diakses: 6 September 2021.
- Setiawati, L., & Na'im, A. (2000). MANAJEMEN LABA. *In Jurnal Ekonomi dan Bisnis Indonesia* (Vol. 15, Issue 4). Diakses: 2 Oktober 2021.
- Sutadipraja, Mariata W., Ningsih, Sri S., & Mardiana. (2019). Pajak Kini, Pajak Tangguhan, Aset Pajak Tangguhan, Liabilitas Pajak Tangguhan Terhadap Manajemen Laba. *Reviu Akuntansi dan Bisnis Indonesia* (Vol. 3 NO. 2). Diakses: 13 September 2021.
- Watts, R. L., Zimmerman, J. L. (1990). *Positive Accounting Theory: A Ten Year Perspective*. *In The Accounting Review Journal* (Vol. 65, Issue 1). Diakses pada: 27 Oktober 2021.
- Widiatmoko, J., & Mayangsari, I. (2016). *The Impact Of Deferred Tax Assets, Discretionary Aaccrual, Leverage, Company Size and Tax Planning On Earnings Management Practices*. *Jurnal Dinamika Manajemen* (Vol. 7, Issue 1). Diakses: 12 september 2021.