

REFERENCES

- Anwar, Ginting. 2014 “Mechanisms of Financial Governance and Corporate Social Responsibility Disclosure.” *Journal of Economics and Management*.
- Arifin, Johar. 2017. *SPSS 24 For Research and Thesis*. Jakarta: Elex Media Komputindo.
- Bhawan, Hariman. 2020. “The Influence of Tax Planning, Company Age, Leverage, and Profitability on Earnings Management,” *Asset Journal (Research Accounting)*.
- Endra, Febri. 2019. *Introduction to Research Methodology (Practical Statistics)*. Jakarta: Zifatama Jawara.
- Company, Jubilee. 2018. *Fluently Using SPSS For Beginners*. Jakarta: Elex Media Komputindo.
- Febrian, Randi, Tertiarto Wahyudi and Ahmad Subeki. 2018. “Analysis of the Effect of Tax Planning and Deferred Tax Expense on Earnings Management (Case Study on Manufacturing Companies Listed on the Indonesia Stock Exchange).” *Journal of Accounting Research and Development*
- Febriana, Triatmoko, Wijaya Nurman and E.A. Sudaryono. 2021. *Effect of Corporate Governance and Tax Avoidance on Earnings Management in manufacturing companies in Indonesia*.
- Ghodang, Hironim. (2020). *Quantitative Research Methods: Basic Concepts & Applications of Regression and Path Analysis With SPSS*. Medan: Group Partner Publisher.
- Gunawan, Ce. 2020. *Proficient in Mastering SPSS (Easy to Process Data With IBM SPSS Statistics 25)*. Yogyakarta : Deepublish Publisher.
- Handayani, Dwijayanti, Giawan Suryanawa, Erwin, and Nanda Molina. 2020. *The Effect of Information Asymmetry, Managerial Ownership and Institutional*

Ownership on Earnings Management. Udayana University Accounting E-Journal.

Harumova, Fitri. 2016 "The Effect of Free Cash Flow and Deferred Tax Expense on Earnings Management in Manufacturing Companies on the IDX," Journal of Accounting.

Hasanuddin. 2020. Analysis of the Determinants of Achieving the Integrity of a Financial Report. Pasuruan: Qiara Media.

Hidayat, Wastam Wahyu. 2021. "The Influence of Deferred Tax Expense and Tax Planning on Earnings Management in Banking Companies in Indonesia." Journal of Online Accountants.

Ismail and Bambang Triyanto. 2020. Writing Scientific Papers (Thesis): A Guide. Klaten: Lakeisha.

Ismayani, Ade. 2019. Research Methodology. Jakarta : Shia Kuyala University Press

Jaya, I Made Laut Mertha. 2019. Health Data Processing With SPSS. Yogyakarta : Theme Publishing.

Marsam. (2020). The Influence of Leadership Style, Competence, and Commitment to Employee Performance at the Technical Implementation Unit in the Yapis Environment, Biak Numfor Regency Branch. Pasuruan: Qiara Media.

Mustafa, Pinton Setya, Hafidz Gusdiyanto, and Andif Victoria. 2020. Methodology of Quantitative, Qualitative, and Classroom Action Research in Sports Education. Malang: State University of Malang.

Negara, Gede Raka Plaza and Dharma Saputra. 2017. "The Influence of Tax Planning and Deferred Tax Expense on Earnings Management (Case Study on Manufacturing Companies Listed on the Indonesia Stock Exchange). Udayana University Accounting E-Journal.

Nurdin, Ismail and Sri Hartati. 2019. Social Research Methodology. Surabaya: Media of Scholar's Friends.

- Pohan Anggita. 2013. The Effect of Tax Planning, Earnings Management and Political Relations on Disclosure of Corporate Social Responsibility: Evidence of Indonesian Manufacturing Companies. *Journal of Accounting Research Sutaatmadja*.
- Pranama, Ida Bagus Benny Surya Adi. 2020. *Spiritual Traditions at the Flute of the Gods Pasraman, Tabanan Regency, Bali Province*. Bali: Nilacakra.
- Priyatno, Duwi. 2018. *SPSS: An Easy Guide to Data Processing for Students and the Public*. Yogyakarta: Andi Offset.
- Purnomo., Rochmat Aldy. 2019. *Economic and Business Statistical Analysis With SPSS*. Ponorogo: Press UNMUH Ponorogo.
- Son. Guandarinta. 2019. "The Influence of Tax Planning, Managerial Ownership and Audit Committees on Earnings Management in State-Owned Enterprises in Indonesia Stock Exchange 2011-2015 Period."
- Putri, Rohman and Chairiri Rahmini. 2021. *Tax Avoidance Mechanisms, Profit Management and Corporate Governance (Evidence From Indonesia)*.
- Qamar, Nurul and Farah Shah Rezah. 2020. *Doctrinal and Non Doctrinal Law Research Methods*. Makassar: Socio-Political Genius.
- Ritonga, Mahyudin, Alwis Nazir and Sri Wahyuni. 2020. *Development of Information & Communication Technology-Based Arabic Learning Models in the Dialectics of the Industrial Revolution 4.0*. Deepublish Publisher.
- Riyanto, S., & Aglis, A.H. (2020). *Research Methods Quantitative Research in Management, Engineering, Education and Experiments*. Yogyakarta: Deepublish Publisher.
- Suandy 2018. "The Effect of Earning Power, Independent Commissioner, Board of Directors, Audit Committee and Company Size on Earnings Management in Manufacturing Companies Listed on the Indonesia Stock Exchange," EMBA.

- Sugiarti, Eggy Fajar Andalas and Arif Setiawan. 2020. Design of Literary Qualitative Research. Malang: University of Muhammadiyah Malang.
- Syawaluddin, Mohammad. 2017. Sociology of the Resistance. Yogyakarta: Deepublish Publisher.
- Tohardi, Ahmad. 2019. Introduction to Social Research Methodology + Plus. Tanjungpura University Press.
- Toni, Shafai, Amran Simorangkir and Ganesan Kosasih. 2021. Earning Management, Tax Avoidance and Corporate Social Responsibility. International Academic Journal Of Accounting And Financial Management
- Wahyudi, Setyo Tri. 2017. Economic Statistics (Concept, Theory and Application). Malang: UB Press.
- Witdiawati, Laili Rahayuwa and Sheizi Prista Sari. 2018. Research Concepts and Applications About Life of Breast Cancer Patients. Bandung: Unpad Press.
- Yusuf, Muhammad and Lukman Daris. 2018. Analysis of Research Data Theory & Applications in the Field of Fisheries. Bogor: IPB Press.
- 