

Daftar Pustaka

- Allingham, Michael G., dan Agnar Sandmo. 1972. "Income Tax Evasion: A Theoretical Analysis." *Journal of Public Economics* 1, no. 3 (November): 323–38. [https://doi.org/10.1016/0047-2727\(72\)90010-2](https://doi.org/10.1016/0047-2727(72)90010-2).
- Aslam, Muhammad. 2020. "Introducing Kolmogorov–Smirnov Tests under Uncertainty: An Application to Radioactive Data." *ACS Omega* 5, no. 1 (Januari): 914–17. <https://doi.org/10.1021/acsomega.9b03940>.
- Badan Pusat Statistik. 2017. "Anggaran Pendapatan Negara (miliar rupiah), 2007–2017 - Tabel Statistik." 2017. <https://www.bps.go.id/id/statistics-table/1/MTE3OSMx/anggaran-pendapatan-negara--miliar-rupiah---2007-2017.html>.
- . 2024. "Realisasi Pendapatan Negara - Tabel Statistik." 2024. <https://www.bps.go.id/id/statistics-table/2/MTA3MCMY/realisasi-pendapatan-negara--milyar-rupiah-.html>.
- Bertrand, Marianne, dan Antoinette Schoar. 2003. "Managing with Style: The Effect of Managers on Firm Policies." *The Quarterly Journal of Economics* 118, no. 4 (November): 1169–1208. <https://doi.org/10.1162/003355303322552775>.
- Bougie, Roger, dan Uma Sekaran. 2019. *Research Methods for Business: A Skill Building Approach*. 8th ed. United States: John Wiley & Sons.
- Chen, Shuping, Xia Chen, Qiang Cheng, dan Terry Shevlin. 2010. "Are Family Firms More Tax Aggressive Than Non-Family Firms?" *Journal of Financial Economics* 95, no. 1 (Januari): 41–61. <https://doi.org/10.1016/j.jfineco.2009.02.003>.
- Clotfelter, Charles T. 1983. "Tax Evasion and Tax Rates: An Analysis of Individual Returns." *The Review of Economics and Statistics* 65, no. 3 (Agustus): 363–73. <https://doi.org/10.2307/1924181>.
- Crane, Steven E., dan Farrokh Nourzad. 1985. "Time Value of Money and Income Tax Evasion under Risk-Averse Behavior: Theoretical Analysis and Empirical Evidence." *Public Finance = Finances Publiques* 40, no. 3: 481–94.
- Davis, James H., F. David Schoorman, dan Lex Donaldson. 1997. "Toward a Stewardship Theory of Management." *The Academy of Management Review* 22, no. 1 (Januari): 20–47. <https://doi.org/10.2307/259223>.
- DDTCNews, Redaksi. 2020. "Perluakah Indonesia Menurunkan Tarif PPh Badan?" 20 Maret 2020. <https://news.ddtc.co.id/perluakah-indonesia-menurunkan-tarif-pph-badan-19693>.
- Dechow, Patricia M., Richard G. Sloan, dan Amy P. Sweeney. 1995. "Detecting Earnings Management." *The Accounting Review* 70, no. 2 (April): 193–225. <https://www.jstor.org/stable/248303>.
- DeFond, Mark L., dan James Jambalvo. 1994. "Debt Covenant Violation and Manipulation of Accruals." *Journal of Accounting and Economics* 17, no. 1 (Januari): 145–76. [https://doi.org/10.1016/0165-4101\(94\)90008-6](https://doi.org/10.1016/0165-4101(94)90008-6).

- DeGeorge, François, Jayendu Patel, dan Richard Zeckhauser. 1999. "Earnings Management to Exceed Thresholds." *The Journal of Business* 72, no. 1 (Januari): 1–33. <https://doi.org/10.1086/209601>.
- Demerjian, Peter R., Baruch Lev, Melissa F. Lewis, dan Sarah E. McVay. 2013. "Managerial Ability and Earnings Quality." *The Accounting Review* 88, no. 2 (Maret): 463–98. <https://doi.org/10.2308/accr-50318>.
- DJP. 2022. "Pemeriksaan Pajak dan Sanksi Administrasi." Direktorat Jenderal Pajak. 2022. <http://www.pajak.go.id/id/pemeriksaan-pajak-dan-sanksi-administrasi>.
- DJPb, Redaksi. 2024. "LKPP - Laporan Keuangan Pemerintah Pusat." DJPb | Direktorat Jenderal Perbendaharaan Kementerian Keuangan RI. 6 Juni 2024. <https://djpb.kemenkeu.go.id/portal/id/laporan-keuangan-pemerintah-pusat-lkpp.html>.
- Donaldson, Lex, dan James H. Davis. 1991. "Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns." *Australian Journal of Management* 16, no. 1 (Juni): 49–64. <https://doi.org/10.1177/031289629101600103>.
- Eisenhardt, Kathleen M. 1989. "Agency Theory: An Assessment and Review." *The Academy of Management Review* 14, no. 1 (Januari): 57–74. <https://doi.org/10.2307/258191>.
- Fitri, Hikmatul, dan Damia Liana. 2021. "Menimbang Pembatalan Penurunan Tarif PPh Badan Menjadi 20 Persen pada Tahun 2022."
- Friedman, Milton. 1970. "A Friedman Doctrine-- The Social Responsibility of Business is to Increase Its Profits." *The New York Times*, 13 September 1970, bag. Archives. <https://www.nytimes.com/1970/09/13/archives/a-friedman-doctrine-the-social-responsibility-of-business-is-to.html>.
- Glejser, H. 1969. "A New Test for Heteroskedasticity." *Journal of the American Statistical Association* 64, no. 325 (Maret): 316–23. <https://doi.org/10.1080/01621459.1969.10500976>.
- Goel, Sandeep. 2012. "Demystifying Earnings Management Through Accruals Management: An Indian Corporate Study." *Vikalpa* 37, no. 1 (Januari): 49–56. <https://doi.org/10.1177/0256090920120104>.
- Guenther, David A. 1994. "Earnings Management in Response to Corporate Tax Rate Changes: Evidence from the 1986 Tax Reform Act." *The Accounting Review* 69, no. 1 (Januari): 230–43. <https://www.jstor.org/stable/248269>.
- Gujarati, Damodar N. 2004. *Basic Econometrics*. 4th ed. United States: McGraw-Hill.
- Gutmann, Peter M. 1977. "The Subterranean Economy." *Financial Analysts Journal* 33, no. 6 (November): 26–34. <https://www.jstor.org/stable/4478078>.
- Healy, Paul M. 1985. "The Effect of Bonus Schemes on Accounting Decisions." *Journal of Accounting and Economics* 7, no. 1 (April): 85–107. [https://doi.org/10.1016/0165-4101\(85\)90029-1](https://doi.org/10.1016/0165-4101(85)90029-1).
- Jensen, Michael C., dan William H. Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of*

- Financial Economics* 3, no. 4 (Oktober): 305–60.
[https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X).
- Joni, Eddy. 2015. “Perubahan Tarif Pajak Penghasilan Badan Menurut Undang-Undang Pajak Penghasilan No. 36 Tahun 2008 dan Praktik Earnings Management.” *Jurnal Bisnis dan Akuntansi* 17, no. 1 (Juni): 65–76.
<https://doi.org/10.34208/jba.v17i1.15>.
- Kaihatu, Thomas S. 2006. “Good Corporate Governance dan Penerapannya di Indonesia.” *Jurnal Manajemen dan Kewirausahaan* 8, no. 1 (Maret): 1–9.
<https://doi.org/10.9744/jmk.8.1.pp.1-9>.
- Kaplan, Steven E. 2001. “Further Evidence on The Ethics of Managing Earnings: An Examination of The Ethically Related Judgments of Shareholders and Non-Shareholders.” *Journal of Accounting and Public Policy* 20, no. 1 (Maret): 27–44. [https://doi.org/10.1016/S0278-4254\(01\)00017-5](https://doi.org/10.1016/S0278-4254(01)00017-5).
- Keay, Andrew. 2017. “Stewardship Theory: Is Board Accountability Necessary?” *International Journal of Law and Management* 59, no. 6 (Januari): 1292–1314. <https://doi.org/10.1108/IJLMA-11-2016-0118>.
- Kirchler, Erich, Erik Hoelzl, dan Ingrid Wahl. 2008. “Enforced Versus Voluntary Tax Compliance: The ‘Slippery Slope’ Framework.” *Journal of Economic Psychology* 29, no. 2 (April): 210–25.
<https://doi.org/10.1016/j.joep.2007.05.004>.
- Kothari, S. P., Andrew J. Leone, dan Charles E. Wasley. 2005. “Performance Matched Discretionary Accrual Measures.” *Journal of Accounting and Economics* 39, no. 1 (Februari): 163–97.
<https://doi.org/10.1016/j.jacceco.2004.11.002>.
- Kurniati, Dian. 2024. “Sri Mulyani Beberkan Kinerja Setoran Pajak dari Berbagai Sektor Usaha.” 1 Januari 2024. <https://news.ddtc.co.id/sri-mulyani-beberkan-kinerja-setoran-pajak-dari-berbagai-sektor-usaha-1799656>.
- Lind, Douglas A., William G. Marchal, dan Samuel Adam Wathen. 2012. *Statistical Techniques in Business & Economics*. 15th ed. United States: McGraw-Hill/Irwin.
- Mangoting, Yenni. 1999. “Tax Planning: Sebuah Pengantar sebagai Alternatif Meminimalkan Pajak.” *Jurnal Akuntansi dan Keuangan* 1, no. 1 (Juni): 43–53. <https://doi.org/10.9744/jak.1.1.pp>.
- Maydew, Edward L. 1997. “Tax-Induced Earnings Management by Firms with Net Operating Losses.” *Journal of Accounting Research* 35, no. 1 (Spring): 83–96. <https://doi.org/10.2307/2491468>.
- Mediatama, Grahanusa. 2023. “PPH Badan Jadi Tulang Punggung Penerimaan Pajak per Juli 2023, Ini Kata Sri Mulyani.” [kontan.co.id](https://nasional.kontan.co.id/news/pph-badan-jadi-tulang-punggung-penerimaan-pajak-per-juli-2023-ini-kata-sri-mulyani). 12 Agustus 2023.
<https://nasional.kontan.co.id/news/pph-badan-jadi-tulang-punggung-penerimaan-pajak-per-juli-2023-ini-kata-sri-mulyani>.
- Park, Joonho, Chang Youl Ko, Hoon Jung, dan Yong-Seok Lee. 2016. “Managerial Ability and Tax Avoidance: Evidence from Korea.” *Asia-Pacific Journal of Accounting & Economics* 23, no. 4 (Oktober): 449–77.
<https://doi.org/10.1080/16081625.2015.1017590>.

- “PERPU No. 1 Tahun 2020.” 2020. Database Peraturan | JDIH BPK. Diakses 19 April 2024. <http://peraturan.bpk.go.id/Details/135060/perpu-no-1-tahun-2020>.
- “PMK No. 18/PMK.03/2021.” 2021. Database Peraturan | JDIH BPK. Diakses 21 Juni 2024. <http://peraturan.bpk.go.id/Details/162653/pmk-no-18pmk032021>.
- “PMK No. 184/PMK.03/2015.” 2015. Database Peraturan | JDIH BPK. Diakses 21 Juni 2024. <http://peraturan.bpk.go.id/Details/121777/pmk-no-184pmk032015>.
- Pratiwi, Hania Galuh, dan Fajar Nurdin. 2023. “Earnings Management in Response to Corporate Income Tax Rates Changes.” *Jurnal Akuntansi dan Perpajakan* 9, no. 1 (Maret): 40–51. <https://doi.org/10.26905/ap.v9i1.9665>.
- Putri, Cantika Adinda. 2021. “Parah! Pandemi Covid Berat, Cuma Bisnis Ini Mampu ‘Bernapas.’” CNBC Indonesia. 27 Juli 2021. <https://www.cnbcindonesia.com/news/20210727153842-4-264039/parah-pandemi-covid-berat-cuma-bisnis-ini-mampu-bernapas>.
- Rachman, Arrijal. 2023. “Bos Pajak Pedesetoran PPh Badan Moncer Jelang Tahun Politik.” CNBC Indonesia. 24 Juli 2023. <https://www.cnbcindonesia.com/news/20230724135228-4-456773/bos-pajak-pede-setoran-pph-badan-moncer-jelang-tahun-politik>.
- Roychowdhury, Sugata. 2006. “Earnings Management Through Real Activities Manipulation.” *Journal of Accounting and Economics* 42, no. 3 (Desember): 335–70. <https://doi.org/10.1016/j.jacceco.2006.01.002>.
- Scholes, Myron S., G. Peter Wilson, dan Mark A. Wolfson. 1992. “Firms’ Responses to Anticipated Reductions in Tax Rates: The Tax Reform Act of 1986.” *Journal of Accounting Research* 30: 161–85. <https://doi.org/10.2307/2491200>.
- Scott, William R. 2015. *Financial Accounting Theory*. 7th ed. United States: Pearson Prentice Hall.
- Setiawati, Lilis, dan Ainun Na’im. 2000. “Manajemen Laba.” *Journal of Indonesian Economy and Business (JIEB)* 15, no. 4 (Oktober): 424–41. <https://jurnal.ugm.ac.id/jieb/article/view/39145>.
- Setyawan, Herry. 2021. “Tercapainya Realisasi Penerimaan Pajak 2021, Momentum Penyehatan APBN.” Komwasperpajakan. 31 Desember 2021. <https://komwasjak.kemenkeu.go.id/in/post/tercapainya-realisasi-penerimaan-pajak-2021,-momentum-penyehatan-apbn>.
- Suando, Santoso, Toto Warsoko Pikir, dan Lodovicus Lasdi. 2013. “Determinan Manajemen Laba dalam Perubahan Tarif Pajak Penghasilan Badan.” *Jurnal Akuntansi Kontemporer* 5, no. 2 (Juli): 159–87. <https://doi.org/10.33508/jako.v5i2.2617>.
- Subagyo, dan Oktavia. 2010. “Manajemen Laba sebagai Respon atas Perubahan Tarif Pajak Penghasilan Badan di Indonesia.” Dalam . Jakarta: Universitas Kristen Krida Wacana.
- Suliyono, Joko. 2010. *6 Hari Jago SPSS 17*. Yogyakarta: Cakrawala.
- Sunarto. 2009. “Teori Keagenan dan Manajemen Laba” *Jurnal Kajian Akuntansi* 1, no. 1 (Februari): 1–83.

- “Surat Edaran Direktur Jenderal Pajak Nomor SE-15/PJ/2018.” 2018. Perpajakan DDTC. Diakses 16 Juli 2024. <https://perpajakan.ddtc.co.id/sumber-hukum/peraturan-pusat/surat-edaran-direktur-jenderal-pajak-se-15pj2018>.
- Susanto, Alfi Bryan Garin. 2021. “Menguak Efek Penurunan Tarif Pajak Penghasilan di Masa Pandemi COVID-19.” *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi* 14, no. 2 (Desember): 171–83. <https://doi.org/10.51903/kompak.v14i2.393>.
- Suyono, Eko. 2017. “Berbagai Model Pengukuran Earnings Management: Mana yang Paling Akurat.” *Proceeding of International Conference Sustainable Competitive Advantage* 7, no. 1 (Desember): 303–24. <http://jp.feb.unsoed.ac.id/index.php/sca-1/article/view/1016>.
- Sweeney, Amy Patricia. 1994. “Debt-Covenant Violations and Managers’ Accounting Responses.” *Journal of Accounting and Economics* 17, no. 3 (Mei): 281–308. [https://doi.org/10.1016/0165-4101\(94\)90030-2](https://doi.org/10.1016/0165-4101(94)90030-2).
- “UU No. 7 Tahun 1983.” 1983. Database Peraturan | JDIH BPK. Diakses 26 April 2024. <http://peraturan.bpk.go.id/Details/46988>.
- “UU No. 7 Tahun 2021.” 2021. Database Peraturan | JDIH BPK. Diakses 19 April 2024. <http://peraturan.bpk.go.id/Details/185162/uu-no-7-tahun-2021>.
- “UU No. 10 Tahun 1994.” 1994. Database Peraturan | JDIH BPK. Diakses 26 April 2024. <http://peraturan.bpk.go.id/Details/46232/uu-no-10-tahun-1994>.
- “UU No. 17 Tahun 2000.” 2000. Database Peraturan | JDIH BPK. Diakses 26 April 2024. <http://peraturan.bpk.go.id/Details/44968/uu-no-17-tahun-2000>.
- “UU No. 28 Tahun 2007.” 2007. Database Peraturan | JDIH BPK. Diakses 18 April 2024. <http://peraturan.bpk.go.id/Details/39916/uu-no-28-tahun-2007>.
- “UU No. 36 Tahun 2008.” 2008. Database Peraturan | JDIH BPK. Diakses 26 April 2024. <http://peraturan.bpk.go.id/Details/39704/uu-no-36-tahun-2008>.
- Wang, Fangjun, Shuolei Xu, Junqin Sun, dan Charles P. Cullinan. 2020. “Corporate Tax Avoidance: A Literature Review and Research Agenda.” *Journal of Economic Surveys* 34, no. 4 (Agustus): 793–811. <https://doi.org/10.1111/joes.12347>.
- Watts, Ross L., dan Jerold L. Zimmerman. 1986. *Positive Accounting Theory*. United States: Prentice-Hall.
- Widyawanti, Endin Dwi Woro, dan Dul Muid. 2014. “Analisis Pengaruh Perubahan Tarif Pajak Penghasilan Sesuai UU No. 36 Tahun 2008 terhadap Praktik Earnings Management sebagai Motivasi Penghematan PPh Badan.” *Diponegoro Journal of Accounting* 3, no. 3 (Agustus): 353–67. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6073>.
- Wooldridge, Jeffrey M. 2013. *Introductory Econometrics: A Modern Approach*. 4th ed. United States: Cengage Learning.
- Yamashita, Hiroki, dan Kazuhisa Otagawa. 2007. “Do Japanese Firms Manage Earnings in Response to Tax Rate Reduction in the Late 1990s.” Dalam . <https://www.semanticscholar.org/paper/Do-Japanese-Firms-Manage-Earnings-in-Response-to-in-Yamashita-Otagawa/91f4e1b5551590f427ca19d0830aba979f4f45ad>.
- Yin, Q. Jennifer, dan C. S. Agnes Cheng. 2004. “Earnings Management of Profit Firms and Loss Firms in Response to Tax Rate Reductions.” *Review of*

Accounting & Finance 3, no. 1: 67–92.
<https://www.proquest.com/docview/215635569?sourcetype=Scholarly%20Journals>.

- Zang, Amy Y. 2012. “Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management.” *The Accounting Review* 87, no. 2 (Maret): 675–703. <https://www.jstor.org/stable/23245619>.
- Zeng, Tao. 2014. “Earnings Management Around Tax Rate Reduction: Evidence from China’s 2007 Corporate Tax Reform.” *Asian Review of Accounting* 22, no. 3 (Januari): 304–17. <https://doi.org/10.1108/ARA-01-2014-0012>.