

## DAFTAR PUSTAKA

- Abogun, S., Adigbole, E. A., & Olorede, T. E. (2021). *Income Smoothing and Firm Value In A Regulated Market: The Moderating Effect Of Market Risk*. *Asian Journal of Accounting Research*, 6(3), 296–308. <https://doi.org/10.1108/AJAR-08-2020-0072>
- Achyani, F., & Lestari, S. (2019). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba. *Riset Akuntansi dan Keuangan Indonesia*, 4(1), 77–88. <https://doi.org/10.23917/reaksi.v4i1.8063>
- Afifah, D. R., & Isywardhana, D. (2023). Pengaruh *Income Tax*, *Winner/Loser Stock*, dan Reputasi Auditor Terhadap Income Smoothing. *e-Proceeding of Management*, 10(2), 1116–1124.
- Ahmad, A. S., Haliah, & Indrijawati, A. (2021). *The Effect of Tax Planning and Good Corporate Governance on Firm Value in Manufacturing Companies with Profit Management as a Moderation Variable*. *International Journal of Innovative Science and Research Technology*, 6(3), 689–702. [www.ijisrt.com689](http://www.ijisrt.com689)
- Alfiyah, S. A., & Lestari, T. U. (2023). Pengaruh *Cash Holding*, *Leverage* dan Ukuran Perusahaan terhadap Perataan Laba ( Studi Empiris pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020 ). *e-Proceeding of Management*, 10(4), 2092–2097.
- Alrahmon, A. J., & Rifa, D. (2021). Pengaruh *Cash Holding*, *Bonus Plan*, Reputasi Auditor dan *Winner/Loser Stock* Terhadap Perataan Laba (Studi Empiris pada Perusahaan Jasa Sektor Transportasi yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2015-2019. *E-Jurnal Universitas Bung Hatta*, 19(1).
- Amalia Haniftian, & Dillak, V. J. (2020). Pengaruh Profitabilitas, *Cash Holding*, dan Nilai Perusahaan Terhadap Perataan Laba. *Jae (Jurnal Akuntansi Dan Ekonomi)*, 5(1), 88–98. <https://doi.org/10.29407/jae.v5i1.14163>
- Amin, N. F., & Abunawas, S. G. K. (2023). Konsep Umum Populasi dan Sampel Dalam Penelitian. *Jurnal Kajian Islam Kontemporer Volume*, 14(1), 103–116.
- Angreini, V., & Nurhayati, I. (2022). Pengaruh *Leverage*, Profitabilitas, *Size*, Nilai Saham, *Cash Holding*, dan *Bonus Plan* terhadap Perataan Laba. *Owner*, 6(1), 123–135. <https://doi.org/10.33395/owner.v6i1.539>
- Anwar, A., & Gunawan, G. (2020). *Can Cash Holding, Bonus Plan, Company Size and Profitability Affect Income Smoothing Practices? Point of View Research Accounting and Auditing*, 1(3), 49–56. <https://doi.org/10.47090/povraa.v1i3.35>

- Arista, S. P., & Serly, V. (2023). Pengaruh *Financial Distress*, Karakteristik Komite Audit dan Kualitas Auditor Eksternal terhadap Manajemen Laba Akrual. *Jurnal Eksplorasi Akuntansi*, 5(3), 917–935. <https://doi.org/10.24036/jea.v5i3.796>
- Azis, I. (2020). Motivasi Manajer dalam Melakukan Manajemen Laba Dikaji dalam Pandangan Islam. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen*, 4(3), 319–330. <https://doi.org/10.33795/jraam.v4i3.008>
- Beidleman, C. R. (1973). *The Accounting Review Income Smoothing : The Role of Management. The Accounting Review*, 48(4), 653–667.
- Berndt, A. E. (2020). *Sampling Methods. Journal of Human Lactation*, 36(2), 224–226. <https://doi.org/10.1177/0890334420906850>
- Brigham, E. F., & Houston, J. F. (2013). *Dasar-Dasar Manajemen Keuangan* (11 ed.). Salemba Empat.
- Bui, T. H. (2024). *Past, present, and future of earnings management research. Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2023.2300517>
- Cahyanti, K. D., & Damayanti, H. A. (2023). Pengaruh *Cash Holding* , *Bonus Plan* , *Firm Size* , Dan Profitabilitas Terhadap Income Smoothing. *Jurnal Perpektif Bisnis*, 6(1), 14–26.
- Chandra, S., & Claudia. (2022). Pengaruh *Accounting Conservatism* dan *Risk* serta Faktor Lainnya terhadap Manajemen Laba. *E-Jurnal Akuntansi TSM*, 2(2), 517–528. <http://jurnaltsm.id/index.php/EJATSM>
- Chireka, T., & Fakoya, M. B. (2017). *The determinants of corporate cash holdings levels: Evidence from selected South African retail firms. Investment Management and Financial Innovations*, 14(2), 79–93. [https://doi.org/10.21511/imfi.14\(2\).2017.08](https://doi.org/10.21511/imfi.14(2).2017.08)
- Comission, E. (2016, Oktober 26). Dugaan Manipulasi Laporan Keuangan 2 Emiten BUMN Karya. *liputan6.com*, 4(1), 1–23. <https://www.liputan6.com/saham/read/5489984/kaleidoskop-2023-mengendus-dugaan-manipulasi-laporan-keuangan-2-emiten-bumn-karya>
- Cooper, D. R., & Schidler, P. S. (2012). *Business Research Methods. In Proceedings of the Annual Reliability and Maintainability Symposium* (12 ed). McGraw Hill. <https://doi.org/10.1109/arms.1991.154456>
- Creswell, J. W., & Creswell, J. D. (2018). *Research Design Qualitative, Quantitative, and Mixed Methods Approaches. In SAGE Publications, Inc.*
- Dihanti Yusman, N., Asmeri, R., Gusraini, N., & Novri Andra, I. (2021). *The Effect of Profitability, Financial Leverage, and Winner/Loser Stock to Profit*

- Altering. *Dinasti International Journal of Economics, Finance & Accounting*, 2(4), 436–442. <https://doi.org/10.38035/dijefa.v2i4.1396>
- Dini, S., & Fau, R. A. (2022). *The Effect of Managerial Ownership , Financial Leverage , Income Tax , and Company Size on Income Smoothing Practices on Food and Beverage Companies Listed on IDX. Budapest International Research and Critics Institute Journal (BIRCI)*, 5, 16199–16214.
- Djojo, V. M., & Astuti, C. D. (2023). *The Effect of Tax Planning, Capital Intensity and Earning Power On Earning Management with Institutional Ownership As A Moderating Variable. Devotion Journal of Community Service*, 4(2), 534–545. <https://doi.org/10.36418/devotion.v4i2.406>
- Eckel, N. (1981). *Smoothing Hypothesis Revisited. Abacus*, 17(1), 28–40.
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review Linked references are available on JSTOR. Agency Theory: An Assessment and Review*, 14(1)(1), 57–74.
- Fauzi, F., & Asiati, A. B. D. D. I. (2019). *Metodologi Penelitian untuk Manajemen dan Akuntansi*. Salemba Empat.
- Fuchs, J. (2018). *Leverage Ratio: What It Means and How to Calculate It. blog.hubspot.com*. <https://blog.hubspot.com/sales/leverage-ratio>
- Fudenberg, D., & Tirole, J. (1995). *A Theory of Income and Dividend Smoothing Based on Incumbency Rents. Journal of Political Economy*, 103(1), 75–93. <https://doi.org/10.1086/261976>
- Gabriela, S., & Widati, L. W. (2023). Faktor-Faktor Yang Mempengaruhi Perataan Laba Pada Perusahaan Non Keuangan Yang Terdapat Pada Bursa Efek Indonesia Periode 2018-2020. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 16(1), 89–97. <https://doi.org/10.51903/kompak.v16i1.1057>
- Gayatri, N. S., & Wirasedana, I. W. P. (2021). *The Influence Of Tax Planning, Company Size, And Cash Holding On Earnings Management In The Infrastructure, Utilities And Transportation Sectors. American Journal of Humanities and Social Sciences Research*, 5, 261–267. [www.ajhssr.com](http://www.ajhssr.com)
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate*. Badan Penerbit Universitas Diponegoro.
- Gore, A. K. (2009). *Why Do Cities Hoard Cash? Determinants And Implications Of Municipal Cash Holdings. Accounting Review*, 84(1), 183–207. <https://doi.org/10.2308/accr.2009.84.1.183>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis. In Australia : Cengage: Vol. 7 edition (hal. 758). Pearson Education Limited*.

- Healy, P. M., & Wahlen, J. M. (1999). *A Review of the Earnings Management Literature and Its Implications for Standard Setting*. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>
- Hidayat, A. (2015). Interpretasi Regresi Logistik dengan SPSS. *statistikian.com*. <https://www.statistikian.com/2015/02/interpretasi-regresi-logistik-dengan.html>
- Hosmer, D. W., & Lemeshow, S. (2000). *Applied Logistic Regression*. A Wiley-Interscience Publication.
- IAI. (2024). *PSAK Umum*. <https://web.iaiglobal.or.id>. [https://web.iaiglobal.or.id/SAK-IAI/PSAK Umum#gsc.tab=0](https://web.iaiglobal.or.id/SAK-IAI/PSAK%20Umum#gsc.tab=0)
- Irawan, F., & Putra, F. U. (2022). Sikap Penghindaran Pajak, Strategi Pendanaan dan Manajemen Laba Perusahaan. *Owner: Riset & Jurnal Akuntansi e*, 6(2), 1157–1170. <https://doi.org/10.33395/owner.v6i2.654>
- Jegadeesh, N., & Titman, S. (1993). *Returns to Buying Winners and Selling Losers: Implications for Stock Market Efficiency*. *The Journal of Finance*, 48(1), 65. <https://doi.org/10.2307/2328882>
- Jensen, M., & Meckling, W. (1976). *Theory of the firm: Managerial behavior, agency costs, and ownership structure*. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.1017/CBO9780511817410.023>
- Jesika, C. C. (2022). Pengaruh Perencanaan Pajak Dan Profitabilitas Terhadap Manajemen Laba. *Jurnal Akuntansi dan Auditing*, 9(2), 356–363.
- Joana, S. M., & Abdi, M. (2022). Pengaruh Tax Planning , Nilai Perusahaan , Dan Leverage Terhadap Praktik Perataan Laba. *Jurnal Manajerial dan Kewirausahaan*, 04(03), 836–843.
- Josua Sirait, Unggul Purwohedi, & Diena Noviarini. (2021). Pengaruh Volatilitas Laba, Leverage Keuangan, Kebijakan Dividen, dan *Price to Book Value* Terhadap Volatilitas Harga Saham. *Jurnal Akuntansi, Perpajakan dan Auditing*, 2(2), 397–415. <https://doi.org/10.21009/japa.0202.12>
- Karina, S. N. (2020). Pengaruh Risiko Keuangan, Dividen, Kepemilikan Manajerial dan Reputasi Auditor Terhadap Perataan Laba. *Jurnal Akuntansi Bisnis*, 18(1), 20–31.
- Keynes, J. M. (1936). *The General Theory of Employment, Interest and Money*. *Journal of the American Statistical Association*, 31(196), 791. <https://doi.org/10.2307/2278703>
- Khairunnisa, Q. A., & Aisyaturrahmi. (2023). *Tax planning: analysis of its effect on income smoothing in consumer cyclicals companies 2017-2022 period*. *International Economic Conference of Business and Accounting*, 1(1).

- Kristanto, S. B. (2022). *Perencanaan dan Pemeriksaan Pajak*. Ukrida Press.
- Kusumawati, D., & Safiq, M. (2019). Analisis Faktor–Faktor Yang Mempengaruhi Investment Opportunity Set Dan Implikasinya Terhadap Return Saham. *Jurnal STEI Ekonomi*, 28(01), 1–27. <https://doi.org/10.36406/jemi.v28i01.258>
- Leviany, T., Sukiati, W., & Syahkurah, M. (2019). *the Effect Of Financial Risk And Corporate Value*. *Jurnal Akuntansi dan Bisnis*, 4(1), 81–87.
- Lewar, L. N. R., & Fadjarenie, A. (2022). *The Effect of Tax Planning, Income Smoothing, And Capital Structure on Company Value with Good Corporate Governance as Moderating Variables (Empirical Study on Infrastructure, Utilities and Transportation Sector Companies Listed in IDX Period 2016 – 2019)*. *Budapest International Research and Critics Institute (BIRCI-Journal)*, 5(3), 23459–23472. <https://doi.org/https://doi.org/10.33258/birci.v5i3.6360>
- Marcellino, & Iskak, J. (2023). Analisis Faktor- Faktor Yang Mempengaruhi *Income Smoothing* Pada Perusahaan Sektor Barang Konsumsi. *Jurnal Multiparadigma Akuntansi*, V(2), 2957–2965.
- Marfuah, & Murti, W. K. (2019). *Financial Risk, Good Corporate Governance dan Praktik Perataan Laba di Indonesia*. *Jurnal Akuntansi Terapan Indonesia*, 2(1), 25–34. <https://doi.org/10.18196/jati.020114>
- Masning, N. P. P. L. G., Mendra, N. P. Y., & Saitri, P. W. (2022). Pengaruh Profitabilitas, *Financial Risk* , *Investment Opportunity Set* dan Ukuran Perusahaan Terhadap *Income Smoothing* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020. *Jurnal Kharisma*, 4(3), 172–181.
- Maulana, F. F., & Suwarno, A. E. (2022). Pengaruh laporan keuangan ( Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia ( BEI ) Tahun 2016-2019. *Review of Accounting & Business*, 3(2).
- Megarani, N., Warno, W., & Fauzi, M. (2019). *The effect of tax planning, company value, and leverage on income smoothing practices in companies listed on Jakarta Islamic Index*. *Journal of Islamic Accounting and Finance Research*, 1(1), 139. <https://doi.org/10.21580/jiafr.2019.1.1.3733>
- Muliati, H., & Yanti, L. D. (2023). Pengaruh Profitabilitas, Ukuran Perusahaan, *Financial Leverage* dan *Cash Holding* Terhadap *Income Smoothing*. *eCo-Fin*, 5(2). <https://doi.org/10.32877/ef.v4i1.454>
- Mulyanto, & Wibowo, R. A. (2020). Pengaruh Ukuran Perusahaan, *Return On Asset* dan *Winner/Loser Stock* Terhadap Praktik Perataan Laba (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *JIFA (Journal of Islamic Finance and Accounting)*, 3(2), 152–

167. <https://doi.org/10.22515/jifa.v3i2.2832>

- Murni, S., Rahmawati, R., Widagdo, A. K., Sudaryono, E. A., & Setiawan, D. (2023). *Effect of Family Control on Earnings Management: The Role of Leverage*. *Risks*, *11*(2). <https://doi.org/10.3390/risks11020028>
- Mustikarini, D., & Dillak, V. J. (2021). Pengaruh *Cash Holding*, *Winner/Loser Stock*, dan Kepemilikan Publik terhadap *Income Smoothing*. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*, *5*(3), 34–47.
- Musyafa, K. A. (2021). *Cash Holding, Financial Leverage, Profitability, Firm Size, Income Smoothing: Moderating Managerial Ownership*. 1085–1100. <https://doi.org/10.24843/EJA.2023.v33.i04.p15>
- Nabil, A., & Hidayati, W. N. (2020). Pengaruh beban pajak kini, kepemilikan manajerial dan perencanaan pajak terhadap manajemen laba. *Jurnal Disrupsi Bisnis*, *3*(3), 283–305. <http://openjournal.unpam.ac.id/index.php/DRB/article/view/8371>
- Ningrum, D. P., Werimon, S., & Simanjuntak, V. (2021). Pengaruh *Cash Holding* dan *Bonus Plan* Terhadap *Income Smoothing*. *ACE | Accounting Research Journal*, *1*(2), 93–106. <https://journal.feb.unipa.ac.id/index.php/ace>
- Nirmanggi, I. P., & Muslih, M. (2020). Pengaruh *Operating Profit Margin*, *Cash Holding*, *Bonus Plan*, dan *Income Tax* terhadap Perataan Laba. *Jurnal Ilmiah Akuntansi*, *5*(1), 25. <https://doi.org/10.23887/jia.v5i1.23210>
- Novius, A. (2023). *Determinants of Factors That Influence Income Smoothing*. *Internationa Journal of Economics, Business, and Accounting*, *1*(1), 001–010.
- Nur Hayati, T. (2023). Pengaruh Risiko Keuangan, Profitabilitas, Dan Karakteristik Eksekutif Terhadap Perataan Laba Pada Industri Jasa Sub Sektor Property Dan Real Estate. *Journal of Comprehensive Science (JCS)*, *2*(11), 1856–1867. <https://doi.org/10.59188/jcs.v2i11.548>
- Olavia, L. (2023, Juni 6). Diduga Manipulasi Lapkeu, Waskita Karya Raih Laba Tapi Arus Kas Minus. *katadata.co.id*. <https://katadata.co.id/finansial/korporasi/647ee944c17e7/diduga-manipulasi-lapkeu-waskita-karya-raih-laba-tapi-arus-kas-minus>
- Onoyi, N. J., Kurniawati, E., Yantri, O., & Windayati, D. T. (2023). *Pengaruh Konservatisme Akuntansi, Pertumbuhan Perusahaan dan Risiko Bisnis terhadap Income Smoothing (Effect of Accounting Conservatism, Company Growth and Business Risk on Income Smoothing)*. *3*, 53–61.
- Opler, T., Pinkowitz, L., Stulz, R., & Williamson, R. (1999). *The Determinants And Implications Of Corporate Cash Holdings*. *Journal of Financial Economics*, *52*(5), 3–46.

- Pambudi, J. E., Febrianto, H. G., & Zatira, D. (2022). Faktor Fundamental Keuangan Terhadap Harga Saham di Perusahaan Makanan dan Minuman yang Terdaftar di BEI 2015-2019. *JMB : Jurnal Manajemen dan Bisnis*, 11(2). <https://doi.org/10.31000/jmb.v11i2.6976>
- Pepper, A. (2019). *What's Wrong With Agency Theory? BT - Agency Theory and Executive Pay: The Remuneration Committee's Dilemma* (A. Pepper (ed.); hal. 15–42). Springer International Publishing. [https://doi.org/10.1007/978-3-319-99969-2\\_2](https://doi.org/10.1007/978-3-319-99969-2_2)
- Pratamanti, A. (2020). Pengaruh *Cash Holding*, Kepemilikan Publik, *Bonus Plan*, dan *Winner/Loser Stocks* Terhadap Praktik *Income Smoothing* (Studi Kasus Pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2015-2018 ). Universitas Telkom.
- Putra, I. M. (2019). *Manajemen pajak: strategi pintar merencanakan dan mengelola pajak dan bisnis*. Quadrant.
- Putri, F. C. D., Mansur, F., & Hernando, R. (2024). Pengaruh Profitabilitas, Solvabilitas, Reputasi Kantor Akuntan Publik, Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon (Studi Empiris Pada Perusahaan Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia). *Management Studies and Entrepreneurship Journal*, 5(2), 6459–6471. <http://journal.yrpiaku.com/index.php/msej>
- Rahmadani, F. A., & Wulandari, P. P. (2022). Pengaruh Kondisi Keuangan, Risiko Keuangan, dan Pertumbuhan Perusahaan Terhadap Nilai Perusahaan. *Widya Akuntansi dan Keuangan*, 4(02), 142–164. <https://doi.org/10.32795/widyaakuntansi.v4i02.2953>
- Rahmatika, D. N., Aminul Fajri, Yanti Puji Astutie, J. W., & Larasati, D. (2021). *The Influence of Financial Risk , Firm Value , Dividend Payout Ratio and Managerial Ownership on Income Smoothing ( Case Study of Primary Consumer Goods Companies Listed on the Indonesia Stock Exchange in 2018 – 2021 )*. Atlantis Press International BV. <https://doi.org/10.2991/978-94-6463-068-8>
- Rashidov, A., Leonodovna, M. N., & Azlarkhan, A. (2023). *The importance of financial accounting in business decision-making*. *Texas Journal of Multidisciplinary Studies*, 21, 1–4. <https://www.investopedia.com/terms/f/financialaccounting.asp>
- Rioni, Y. S., & Junawan. (2021). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba Pada Perusahaan Non Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Bisnis & Publik*, 11(2), 116–126. <https://jurnal.pancabudi.ac.id/index.php/akuntansibisnisdanpublik/article/view/3928>
- Romadhina, A. P., & Andhitiyara, R. (2021). Pengaruh Perencanaan Pajak,

- Pertumbuhan Penjualan, dan Kebijakan Dividen Terhadap Nilai Perusahaan. *Journal of Information System, Applied, Management, Accounting and Research.*, 5(2), 523–531. <https://doi.org/10.52362/jisamar.v5i2>
- Sappaile, B. I. (2010). Konsep Penelitian *Ex-Post Facto*. *Jurnal Pendidikan Matematika, 1*, 105–113.
- Setijaningsih, H. T., & Merisa, M. (2022). *The Effect of Leverage, Earning Power, and Sales Growth on Earnings Management Moderated by Corporate Governance. Proceedings of the tenth International Conference on Entrepreneurship and Business Management 2021 (ICEBM 2021)*, 653(Icebm 2021), 379–386. <https://doi.org/10.2991/aebmr.k.220501.057>
- Spence, M. (1973). Job Marketing Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Supriastuti, S., & Warnanti, A. (2015). Ukuran Perusahaan, *Winner/Loser Stock, Debt To Equity Ratio, Dividend Payout Ratio* Pengaruh Terhadap Perataan Laba. *Jurnal Paradigma Akuntansi*, 13(01), 116446.
- Susanto, P. C., Arini, D. U., Yuntina, L., Soehaditama, J. P., & Nuraeni. (2024). Konsep Penelitian Kuantitatif: Populasi, Sampel, dan Analisis Data (Sebuah Tinjauan Pustaka). *Jurnal Ilmu Multi Disiplin*, 3(1), 1–12. <https://creativecommons.org/licenses/by/4.0/>
- Susantri, S., Arafat, Y., & Maliah, M. (2024). Pengaruh Rasio Pasar dan Rasio Profitabilitas Terhadap *Return Saham* (Studi Empiris Pada Industri Perhotelan Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Media Wahana Ekonomika*, 21(1), 130–141. <https://doi.org/10.31851/jmwe.v21i1.12807>
- Suyono, & Marina. (2020). *Analysis of the Effect of Financial Ratios on Profit Growth of Mining Companies Listed on Indonesia Stock Exchange 2013-2017*. *Jurnal Ilmiah Akuntansi*, 1(1), 1–10. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>
- Tamara, O., & Tjundjung, H. (2021). Faktor-Faktor Yang Mempengaruhi *Income Smoothing* Pada Perusahaan Manufaktur Terdaftar Di BEI. *Jurnal Paradigma Akuntansi*, 3(2), 712. <https://doi.org/10.24912/jpa.v3i2.11721>
- Tami, E. E., & Pohan, H. T. (2023). Pengaruh *Cash Holding*, Komisaris Independen, Kualitas Audit dan. *Jurnal Ekonomi Bisnis, Manajemen dan Akuntansi(Jebma)*, 3(2), 504–513.
- Tobing, S. L., Suyanto, & Saputra, M. A. (2024). *Pengantar Akuntansi 1* (1 ed.). Rajawali Pers.
- Trisna, M. (2022). Pengaruh *Risk, Dividend Payout Ratio*, dan *Sales Growth* Terhadap Perataan Laba. *Journal Advancement Center for Finance and Accounting*, 02(03).

- Watts, & Zimmerman. (1986). *Positive Accounting Theory : A Ten Year Perspective* (1986). Prentice.
- Widyantoro, D. A., Lutfiana, I., Karisma, A. T., Rahmadani, A. A., & Mustoffa, A. F. (2022). Kajian Pustaka Faktor-Faktor Yang Mempengaruhi Perataan Laba Sebagai Praktik Manajemen Laba. *Jurnal Bina Akuntansi*, 10(1), 229–243. <https://doi.org/10.52859/jba.v10i1.329>
- Wiharno, H., Martika, L. D., & Rismaya, R. (2022). Pengaruh Kepemilikan Kas, Rencana Bonus, Risiko Keuangan, Nilai Perusahaan Dan Ukuran Perusahaan Terhadap Perataan Laba. *Jurnal Ekonomi, Akuntansi dan Manajemen*, 2(3), 377–395.
- Wild, J., Subramanyam, K. R., & Halsey, R. F. (2004). *Financial Statment Analysis 8th ed.* McGraw Hill.
- Yulianto, A. (2007). Analisis Perataan Laba : Faktor-Faktor yang Mempengaruhi dan Kaitannya dengan Kinerja Saham Perusahaan Publik di Indonesia (Skripsi Universitas Islam Indonesia: Jakarta). Diakses dari <https://dspace.uii.ac.id/handle/123456789/31842>.
- Yusrizal, Lestari, R. D., Purnama, I., & Yenny, W. (2022). *The Influence Of Company Size, Leverage, Net Profit Margin, Winner/Loser Stock, Stock Price On Income Smoothing.* *LUCRUM: Jurnal Bisnis Terapan*, 2(2), 227–241.