

DAFTAR PUSTAKA

- Aboagye, A.Q. and Otieku, J. (2010), “Are Ghanaian Mfis’ Performance Associated with Corporate Governance?”, *Corporate Governance: The International Journal of Business in Society*, Vol. 10 No. 3, pp. 307-320.
- About A. and Yang, X. (2022), “Corporate Governance and Corporate Social Responsibility: New Evidence from China”, *International Journal of Accounting & Information Management*, 30(2), 211-229. <http://doi.org/10.1108/IJAIM-09-2021-0195>.
- Adel, C., Hussain, M.M., Mohamed, E.K.A. and Basuony, M.A.K. (2019), “Is Corporate Governance Relevant to the Quality of Corporate Social Responsibility Disclosure in Large European Companies?”, *International Journal of Accounting and Information Management*, Vol. 27 No. 2, pp. 301-332.
- Adhikari, A. D. (2006). Political connections, and effective tax rates: longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*, 25, 574-595.
- Agyemang, O.S. and Castellini, M. (2015), “Corporate Governance in an Emergent Economy: A Case of Ghana”, *Corporate Governance: The International Journal of Business in Society*, Vol. 15 No. 1, pp. 52-84.
- Alhady, I., Ariefiara, D., & Lastiningsih, N. (2021). Does board of commissioners independence still relevant in tax avoidance monitoring? *International Journal of Research in Business and Social Science*, 10(5), 148-156. doi:<https://doi.org/10.20525/ijrbs.v10i5.1263>.
- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of public economics*, 1(3-4), 323-338.
- Anthony, R., Govindarajan, V., Hartmann, F., Kraus, K., & Nilsson, G. (2013). *EBOOK: Management Control Systems: European Edition*. McGraw Hill.
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of accounting and Economics*, 60(1), 1-17.
- Balakrishnan, K., Blouin, J. L., & Guay, W. R. (2019). Tax aggressiveness and corporate transparency. *The Accounting Review*, 94(1), 45-69.

- Candradewi, I., & Sedana, I. B. P. (2016). *Pengaruh kepemilikan manajerial, kepemilikan institusional dan dewan komisaris independen terhadap return on asset* (Doctoral dissertation, Udayana University).
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms?. *Journal of financial economics*, 95(1), 41-61.
- Daily, C. M., Dalton, D. R., & Rajagopalan, N. (2003). Governance through ownership: Centuries of practice, decades of research. *Academy of Management Journal*, 46(2), 151-158.
- Darsani, P. A., & Sukartha, I. M. (2021). The effect of institutional ownership, profitability, leverage and capital intensity ratio on tax avoidance. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 5(1), 13-22.
- Desai, M. A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of financial Economics*, 79(1), 145-179.
- Deslandes, M., Fortin, A., & Landry, S. (2020). Audit committee characteristics and tax aggressiveness. *Managerial Auditing Journal*, 35(2), 272-293. doi:<https://doi.org/10.1108/MAJ-12-2018-2109>.
- Embree, J. (2012). *Tax aggressiveness and shareholder tax rates: Do institutional investors care?*(Order No. 3546622). Available from ABI/INFORM Collection; ProQuest Dissertations & Theses Global. (1266844548). Retrieved from <https://www.proquest.com/dissertations-theses/tax-aggressiveness-shareholder-rates-do/docview/1266844548/se-2>.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *The accounting review*, 84(2), 467-496.
- Gallemore, J., Maydew, E. L., & Thornock, J. R. (2014). The reputational costs of tax avoidance. *Contemporary Accounting Research*, 31(4), 1103-1133.
- Ghozali, I. (2016). "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (VIII)". Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (IX)". Badan Penerbit Universitas Diponegoro.
- Halioui, K., Neifar, S., & Ben Abdelaziz, F. (2016). Corporate governance, CEO compensation and tax aggressiveness: Evidence from american firms listed on the NASDAQ 100. *Review of Accounting & Finance*, 15(4), 445-462. doi:<https://doi.org/10.1108/RAF-01-2015-0018>.
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of accounting and Economics*, 50(2-3), 127-178.

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public policy*, 31(1), 86-10.
- Levaggi, R., & Menoncin, F. (2012). Tax audits, fines and optimal tax evasion in a dynamic context. *Economics Letters*, 117(1), 318-321.
- Lupita, I. W., & Meiranto, W. (2019). Pengaruh surplus arus kas bebas, ukuran perusahaan, leverage, dan kualitas audit terhadap manajemen laba. *Diponegoro Journal of Accounting*, 7(4).
- Lupita, I. W., & Meiranto, W. (2019). Pengaruh surplus arus kas bebas, ukuran perusahaan, leverage, dan kualitas audit terhadap manajemen laba. *Diponegoro Journal of Accounting*, 7(4).
- Moore, J. A. (2006). *Do board and audit committee independence affect tax reporting aggressiveness?*(Order No. 3210181). Available from ProQuest Dissertations & Theses Global. (305351352). Retrieved from <https://www.proquest.com/dissertations-theses/do-board-audit-committee-independence-affect-tax/docview/305351352/se-2>.
- Nanik, S. U., Kurniasih, D., Maylia, P. S., & Monica Rahardian, A. H. (2022). The role of internal control in the relationship of board gender diversity, audit committee, and independent commissioner on tax aggressiveness. *Cogent Business & Management*, 9(1) doi:<https://doi.org/10.1080/23311975.2022.2122333>
- Ngadiman, N., & Puspitasari, C. (2014). Pengaruh leverage, kepemilikan institusional, dan ukuran perusahaan terhadap penghindaran pajak (tax avoidance) pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia 2010-2012. *Jurnal Akuntansi*, 18(3), 408-421.
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian journal of corporate governance*, 10(1), 74-95.
- Prasetyo, I., & Pramuka, B. A. (2018). Pengaruh kepemilikan institusional, kepemilikan manajerial dan proporsi dewan komisaris independen terhadap tax avoidance. *Jurnal Ekonomi, Bisnis, dan Akuntansi*, 20(2). Pratama, A. (2017). Company characteristics, corporate governance and aggressive tax avoidance practice: A study of Indonesian companies. *Review of Integrative Business and Economics Research*, 6(4), 70-81. Retrieved from

<https://www.proquest.com/scholarly-journals/company-characteristics-corporate-governance/docview/1930766715/se-2>.

- Prawira, F. I., Anisma, Y., & Anggraini, L. (2017). *Pengaruh karakteristik dewan komisaris, komite audit, dan kesulitan keuangan terhadap fee audit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2014* (Doctoral dissertation, Riau University).
- Rakia, R., Kachouri, M., & Jarboui, A. (2023). The moderating effect of women directors on the relationship between corporate social responsibility and corporate tax avoidance? Evidence from Malaysia. *Journal of Accounting in Emerging Economies*. <https://doi.org/10.1108/JAEE-01-2021-0029>
- Richardson, G., Wang, B., & Zhang, X. (2016). Ownership structure and corporate tax avoidance: Evidence from publicly listed private firms in China. *Journal of Contemporary Accounting and Economics*, 12(2), 141–158. <https://doi.org/10.1016/j.jcae.2016.06.003>
- Rego, S. O., & Wilson, R. (2012). Equity risk incentives and corporate tax aggressiveness. *Journal of Accounting Research*, 50(3), 775-810.
- Restuningdiah, N. (2011). Komisaris independen, komite audit, internal audit dan risk management committee terhadap manajemen laba. *Jurnal Keuangan dan Perbankan*, 15(3).
- Sandmo, A. (2005). The theory of tax evasion: A retrospective view. *National tax journal*, 58(4), 643-663.
- Sari, R. M., Haryati, R., & Bustari, A. (2022). Pengaruh konservatisme akuntansi, kepemilikan manajerial dan ukuran dewan komisaris terhadap tax avoidance. *Pareso Jurnal*, 4(2), 459-476.
- Slemrod, J., & Yitzhaki, S. (2002). Tax avoidance, evasion, and administration. In *Handbook of public economics* (Vol. 3, pp. 1423-1470). Elsevier.
- Snow, A., & Warren, R. S. (2005). Ambiguity about audit probability, tax compliance, and taxpayer welfare. *Economic Inquiry*, 43(4), 865-871.
- Soga. (2015). Pengaruh Struktur Kepemilikan Asing dan Manajemen Laba terhadap Agresifitas Pajak (Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2011-2013). Social Sciences, Economic Theory.
- Solikhah, B., Wahyudin, A., Purwaningsih, S., & Suryarini, T. (2019). The role of earning quality, audit quality and independent commissioner in suppressing tax avoidance practice. *Journal of Advanced Research in Law and Economics*, 10(8), 2523-2532. Retrieved from <https://www.proquest.com/scholarly-journals/role-earning-quality-audit-independent/docview/2435849810/se-2>.

- Sukandar, P. P., & Rahardja, R. (2014). Pengaruh ukuran dewan direksi dan dewan komisaris serta ukuran perusahaan terhadap kinerja keuangan perusahaan (studi empiris pada perusahaan manufaktur sektor consumer good yang terdaftar di BEI tahun 2010-2012). *Diponegoro Journal of Accounting*, 689-695.
- Sulistia, A. (2018). *Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, dan Struktur Kepemilikan Perusahaan Terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Manufaktur sektor Food and Beverage yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2016)* (Doctoral dissertation, Universitas Jenderal Soedirman).
- Syuhada, A., Yusnaini, Y., & Meirawati, E. (2019). Pengaruh good corporate governance dan profitabilitas terhadap tax avoidance (studi empiris pada sektor pertambangan yang terdaftar di BEI). *Akuntabilitas*, 13(2), 127-140.
- Tandean, V. A., & Winnie. (2016). The effect of good corporate governance on tax avoidance: An empirical study on manufacturing companies listed in IDX period 2010-2013. *Asian Journal of Accounting Research*, 1(1), 28-38.
- Wang, Q., Wong, T. J., & Xia, L. (2008b). State ownership, the institutional environment, and auditor choice: Evidence from China. *Journal of Accounting and Economics*, 46(1), 112–134. <https://doi.org/10.1016/j.jacceco.2008.04.001>
- Wang, W., Wang, H., & Wu, J. (George). (2021). Mixed ownership reform and corporate tax avoidance: Evidence of Chinese listed firms. *Pacific Basin Finance Journal*, 69. <https://doi.org/10.1016/j.pacfin.2021.101648>
- Wu, L., Wang, Y., Lin, B. X., Li, C., & Chen, S. (2007). Local tax rebates, corporate tax burdens, and firm migration: Evidence from China. *Journal of Accounting and Public Policy*, 26(5), 555–583. <https://doi.org/10.1016/j.jaccpubpol.2007.08.003>
- Ying, T., Wright, B., & Huang, W. (2017). Ownership structure and tax aggressiveness of Chinese listed companies. *International Journal of Accounting and Information Management*, 25(3), 313–332. <https://doi.org/10.1108/IJAIM-07-2016-0070>