

## DAFTAR PUSTAKA

- Anthony, R. N. dan Govindarajan, V. 2011. *Management Control Systems*. Tangerang: KARISMA Publishing Group.
- Ang, James S, Rebel A Cole, dan James Wuh Lin. 2000. "Agency Costs and Ownership Structure". *The Journal of Finance*, Vol. 55, No. 1, h. 81–106.
- Armstrong, Christopher S., Wayne R. Guay, dan Joseph P. Weber. 2010. "The Role of Information and Financial Reporting in Corporate Governance and Debt Contracting". *Journal of Accounting and Economics*, Vol. 50, h. 179-234.
- Ayers, Benjamin C, John (Xuefeng) Jiang dan Stacie K Laplante. 2009. "Taxable Income as a Performance Measure : The Effects of Tax Planning and Earnings Quality". *Contemporary Accounting Research*, Vol. 26, No. 1, h. 15–54.
- Baek, Jae-seung, Jun-koo Kang, dan Kyung Suh. 2004. "Corporate Governance and Firm Value : Evidence from the Korean Financial Crisis". *Journal of Financial Economics*, Vol. 71, h. 265–313.
- Berita Satu. 2017. Menambah Wajib Pajak. [Internet]. Tersedia di: <https://id.beritasatu.com/tajuk/menambah-wajib-pajak/164844>
- Brigham, E. F., dan Ehrhardt, M. C. 2005. *Financial Management*. United States: Thomson South Western.
- Bushman, Robert M, and Abbie J. Smith. 2003. "Transparency, Financial Accounting Information, dan Corporate Governance". *FRBNY Economic Policy Review*, h. 65–87.
- Cai, Hongbin, dan Qiao Liu. 2009. "Competition and Corporate Tax Avoidance : Evidence From Chinese Industrial Firms". *The Economic Journal*, Vol. 119, h. 764–95.
- Chen, Xudong, Na Hu, Xue Wang, dan Xiaofei Tang. 2014. "Tax Avoidance and Firm Value: Evidence from China". *Nankai Business Review International*, Vol. 5, h. 25–42.
- Chyz, James A., dan Scott D. White. 2014. "The Association between Agency Conflict and Tax Avoidance: A Direct Approach". *Advances in Taxation*, Vol. 21, h. 107–38.
- Desai, Mihir A, dan Dhammika Dharmapala. 2005. "Corporate Tax Avoidance and Firm Value". *The Review of Economics and Statistics*, h. 537–46.

- Desai, Mihir A, Alexander Dyck, dan Luigi Zingales. 2007. "Theft and Taxes". *Journal of Financial Economics*, Vol. 84, h. 591–623.
- Dinah, A. F. 2017. "Pengaruh Tata Kelola Perusahaan, Profitabilitas, dan Penghindaran Pajak terhadap Nilai Perusahaan". *Diponegoro Journal of Accounting*, Vol. 6, No. 3, h. 1-15.
- Dyreg, Scott D, Michelle Hanlon, dan Edward L Maydew. 2008. "*Long-Run Corporate Tax Avoidance*". *The Accounting Review*, Vo. 83, h. 61-82.
- Ghozali, I. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 21. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 23. Semarang: Badan Penerbit Universitas Diponegoro.
- Hanlon, Michelle, dan Shane Heitzman. 2010. "A Review of Tax Research". *Journal of Accounting and Economics*, Vol. 50, h. 127-178.
- Hendriksen, E. S., dan Breda, M. F. 1991. *Accounting Theory*. United States of America: R.R Dannelley & Sons Company.
- Holmstrom, Bengt. 1979. "Moral Hazard and Observability". *The Bell Journal of Economics*, Vo. 10, No. 1, h. 74–91.
- Jensen, Michael C., dan William H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics*, Vol. 3, No. 4, h. 305–360.
- Jerold L. Zimmerman. 1983. "Taxes and Firm Size." *Journal of Accountmg and Economics*, Vol. 5, h. 119–149.
- Lestari, Nanik, dan Selvy Agita. 2018. "Pengaruh Manajemen Laba dan Tax Avoidance terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi". *Journal of Applied Accounting and Taxation*, Vol. 3, No. 1, h. 99–109.
- Meek, G.K., C.B. Roberts, dan S.J. Gray. 1995. "Factors Influencing Valuntary Annual Report Disclosures by US, UK and Continential European Multinational Corporations". *Journal of International Business Studies*, h. 555–572.
- Nuryaman. 2009. "Pengaruh Konsentrasi Kepemilikan, Ukuran Perusahaan, Dan Mekanisme Corporate Governance Terhadap Pengungkapan Sukarela." *Jurnal Akutansi dan Keuangan Indonesia*, Vol. 6, No. 1, h. 89–116.

- Puspita, Deanna, dan Meiriska Febrianti. 2017. "Faktor-Faktor yang Memengaruhi Penghindaran Pajak pada Perusahaan Manufaktur di Bursa Efek Indonesia". *Jurnal Bisnis dan Akuntansi*, Vol. 19, No. 1, h. 38–46.
- Rezaee, Z. 1953. *Corporate Governance and Ethics*. United States: John Willey & Sons.
- Richardson, Grant, dan Roman Lanis. 2007. "Determinants of the Variability in Corporate Effective Tax Rates and Tax Reform : Evidence from Australia". *Journal of Accounting and Public Policy*, Vol. 26, h. 689–704.
- Santana, Silvio, dan Amaury José Rezende. 2016. "Corporate Tax Avoidance and Firm Value: Evidence from Brazil". Vol. 55, h. 1-18.
- Shaipah, Nor, Abdul Wahab, dan Kevin Holland. 2012. "Tax Planning , Corporate Governance and Equity Value". *The British Accounting Review*, Vol. 44, No. 2, h. 111–24.
- Yulia, Resti, dan Hertia. 2017. "Analisis Pengaruh Keadilan Perpajakan, Sistem Perpajakan, Pemahaman Perpajakan dan Sanksi Perpajakan terhadap Persepsi Pajak Mengenai Perilaku Penggelapan Pajak (Tax Evasion) di KPP Pratama Teluk Betung". *Jurnal Ilmiah RELEVANSI*, Vol. 1, No. 72-86.