

DAFTAR PUSTAKA

- Akbari, F., Salehi, M., & Bagherpour Vlashani, M. A. (2019). The relationship between tax avoidance and firm value with income smoothing: A comparison between classical and Bayesian econometric in multilevel models. *International Journal of Organizational Analysis*, 27(1), 125–148.
- Andawiyah, A., Subeki, A., & Hakiki, A. (2019). Pengaruh Thin Capitalization Terhadap Penghindaran Pajak Perusahaan Index Saham Syariah Indonesia. *Akuntabilitas*, 13(1), 49–68.
- Arora, T. S., & Gill, S. (2022). Impact of executive compensation on corporate tax aggressiveness: evidence from India. *Managerial Finance*, 48(6), 833–852.
- Athavale, M., Guo, Z., Meng, Y., & Zhang, T. (2022). Diversity of signing auditors and audit quality: Evidence from capital market in China. *International Review of Economics and Finance*, 78(July 2021), 554–571.
- Bae, S. H. (2017). The association between corporate tax avoidance and audit efforts: Evidence from Korea. *Journal of Applied Business Research*, 33(1), 153–172.
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory*. *Auditing: Journal of Practice & Theory*, 22(2), 71–97.
- Burnham, J. (1941). *The Managerial Revolution: What is Happening in the World*. John Day Co.
- Choi, J.-H., Kim, J.-B., Liu, X., & Simunic, D. A. (2008). Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-country Evidence. *Contemporary Accounting Research*, 25(1), 55–99.
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322.
- Dang, V. C., & Nguyen, Q. K. (2022). Audit committee characteristics and tax avoidance: Evidence from an emerging economy. *Cogent Economics and Finance*, 10(1).
- Dayanandan, A., & Kuntluru, S. (2023). Mandatory auditor rotation and audit quality. *International Journal of Accounting and Information Management*, 31(4), 585–599.
- Donelson, D. C., Ege, M., Imdieke, A. J., & Maksymov, E. (2020). The revival of large consulting practices at the Big 4 and audit quality. *Accounting, Organizations and Society*, 87, 101157.
- Eisenhardt. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*. *Journal*, 14(1), 57–74.
- Eshleman, J. D., & Guo, P. (2020). Do seasoned industry specialists provide higher

- audit quality? A re-examination. *Journal of Accounting and Public Policy*, 39(6), 106770. <https://doi.org/10.1016/j.jaccpubpol.2020.106770>
- Frey, L. (2018). Tax certified individual auditors and effective tax rates. *Business Research*, 11(1), 77–114. <https://doi.org/10.1007/s40685-017-0057-8>
- Gaaya, S., Lakhal, N., & Lakhal, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*, 32(7), 731–744. <https://doi.org/10.1108/MAJ-02-2017-1530>
- Geiger, M. A., Basioudis, I. G., & DeLange, P. (2022). The effect of non-audit fees and industry specialization on the prevalence and accuracy of auditor's going-concern reporting decisions. *Journal of International Accounting, Auditing and Taxation*, 47, 100473. <https://doi.org/10.1016/j.intaccaudtax.2022.100473>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8)*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Gong, Q., Liu, H., Xie, J., & Zhang, L. (2023). How does establishing a branch office affect audit quality? Evidence from China. *Journal of Accounting and Public Policy*, 42(6), 107049. <https://doi.org/10.1016/j.jaccpubpol.2022.107049>
- Haque, T., Pham, T. P., & Yang, J. (2023). Geopolitical risk, financial constraints, and tax avoidance. *Journal of International Financial Markets, Institutions and Money*, 88(February), 101858. <https://doi.org/10.1016/j.intfin.2023.101858>
- Hendi, & Handianto. (2021). Pengaruh harga transfer, manajemen laba dan tanggung jawab sosial perusahaan terhadap penghindaran pajak. *Journal Feb Unmul*, 23(3), 570–581.
- Hu, N. (2018). Tax Avoidance, Property Rights and Audit Fees. *American Journal of Industrial and Business Management*, 8(3), 461–472.
- Irawati, W., Akbar, Z., Wulandari, R., & Barli, H. (2020). Analisis Profitabilitas, Leverage, Pertumbuhan Penjualan Dan Kepemilikan Keluarga Terhadap Penghindaran Pajak. *Jurnal Akuntansi Kajian Ilmiah Akuntansi (JAK)*, 7(2), 190–199. <https://doi.org/10.30656/jak.v7i2.2307>
- Jensen, M. C., & Meckling. (1976). Theory of the firm: Managerial behavior, agency cost and ownership structure. *Journal of Financial Economics*, 3(1), 305–360.
- Jeong, S. W., & Bae, S. H. (2013). The Association between Corporate Tax Avoidance and Auditor Tenure Evidence from Kore. *Jurnal Teknologi*, 1(1), 69–73

- Kanagaretnam, K., Lee, J., Lim, C. Y., & Lobo, G. J. (2016). Relation between auditor quality and tax aggressiveness: Implications of cross-country institutional differences. *Auditing*, 35(4), 105–135.
- Kharuddin, K. A. M., Basioudis, I. G., & Farooque, O. Al. (2021). Effects of the Big 4 national and city-level industry expertise on audit quality in the United Kingdom. *Journal of International Accounting, Auditing and Taxation*, 43, 100398.
- Klassen, J. K., Lisowsky, P., & Mescall, D. (2016). The role of auditors, Non-Auditors, and internal tax departments in corporate tax aggressiveness. *Accounting Review*, 91(1), 179–205.
- Krisna, A. M. (2019). Pengaruh Kepemilikan Institusional dan Kepemilikan Manajerial pada Tax Avoidance dengan Kualitas Audit sebagai Variabel Pemoderasi. *Jurnal Ekonomi, Bisnis Dan Akuntansi*, 18(2), 82–91.
- Lee, R. J., & Kao, H. S. (2018). The Impacts of IFRSs and Auditor on Tax Avoidance. *Advances in Management & Applied Economics*, 8(6), 1792–7552.
- Leksono, A. W., Albertus, S. S., & Vhalery, R. (2019). Pengaruh Ukuran Perusahaan dan Profitabilitas terhadap Agresivitas Pajak pada Perusahaan Manufaktur yang Listing di BEI Periode Tahun 2013–2017. *JABE (Journal of Applied Business and Economic)*, 5(4), 301.
- Lestari, N., & Nedy, S. (2019). The Effect of Audit Quality on Tax Avoidance. *Advances in Social Science, Education, and Humanities Research*, 354, 329–333.
- Madah Marzuki, M., & Syukur, M. S. (2021). The effect of audit fees, audit quality and board ownership on tax aggressiveness: evidence from Thailand. *Asian Review of Accounting*, 29(5), 617–636. <https://doi.org/10.1108/ARA-11-2020-0179>
- Madani, L., Kustiawan, M., & Adi Prawira, I. F. (2023). Penghindaran Pajak, Menguntungkan atau Merugikan? *Jurnal Pendidikan Akuntansi (JPAK)*, 11(1), 45–52.
- Maraya, A. D., & Yendrawati, R. (2016). Pengaruh corporate governance dan corporate social responsibility disclosure terhadap tax avoidance: studi empiris pada perusahaan tambang dan CPO. *Jurnal Akuntansi & Auditing Indonesia*, 20(2), 147–159.
- Martinez, A. L., & Lessa, R. C. (2013). The Effect of Tax Aggressiveness and Corporate Governance on Audit Fees: Evidences from Brazil. *Journal of Management Research*, 6(1), 95.
- Mayhew, B. W., & Wilkins, M. S. (2003). *Charged to Firms Going Public*. 22, 33–52.
- McGuire, S. T., Omer, T. C., & Wang, D. (2012). Tax avoidance: Does tax-specific industry expertise make a difference? *Accounting Review*, 87(3), 975–1003.

- Mnif, Y., & Tahri, M. (2024). Industry specialization and tax avoidance in the Australian banking industry. *Meditari Accountancy Research*, 32(2), 630–657.
- Mutia, F. Y., Dewi, R. R., & Siddi, P. (2021). The Dimension of Tax Aggressiveness Seen from Company Size and Capital Intensity (Case Study of Manufacturing Companies in the Consumer Goods Industry Sector Listed on the IDX). *JAE: Jurnal Akuntansi Dan Ekonomi*, 6(1), 122–130.
- Noviyani, E., & Muid, D. (2019). Pengaruh Return on Assets, Leverage, Ukuran Perusahaan, Intensitas Aset Tetap, dan Kepemilikan Institusional terhadap Penghindaran Pajak. *Diponegoro Journal of Accounting*, 8(3), 1–11.
- Octavia, T. R., & Sari, D. P. (2022). Pengaruh Manajemen Laba, Leverage Dan Fasilitas Penurunan Tarif Pajak Penghasilan Terhadap Penghindaran Pajak. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 4(1), 72–82. <https://doi.org/10.31092/jpkn.v4i1.1717>
- Payne, J. L., & Williamson, R. (2021). An examination of the influence of mutual CFO/audit firm tenure on audit quality. *Journal of Accounting and Public Policy*, 40(4), 106825.
- Pohan, C. A. (2016). *Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis (4th ed)*. PT Gramedia Pustaka Utama.
- Putri, A. A., & Hanif, R. A. (2020). Pengaruh Likuiditas, Leverage, dan Komite Audit Terhadap Agresivitas Pajak. *Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 1(3), 384–401.
- Ratih, W. T., & Joko, P. L. (2021). Ukuran Perusahaan, Umur Perusahaan, Pertumbuhan Penjualan, Kepemilikan Manajerial Dan Penghindaran Pajak. *Jurnal Akuntansi Dan Bisnis*, 21(1), 102–115.
- Riguen, R., Salhi, B., & Jarboui, A. (2021). The Impact of Audit Characteristics on Corporate Tax Avoidance: The Moderating Role of Gender Diversity. *Scientific Annals of Economics and Business*, 68(1), 97–114.
- Ristanti, L. (2022). Corpporate Social Responsibility, Capital Intensity, Kualitas Audit Dan Penghindaran Pajak: Kepemilikan Institusional Sebagai Variabel Moderasi. *Jurnal Literasi Akuntansi*, 2(1), 50–62.
- Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: Case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 191–210.
- Salehi, M., Tarighi, H., & Shahri, T. A. (2020). The effect of auditor characteristics on tax avoidance of Iranian companies. *Journal of Asian Business and Economic Studies*, 27(2), 119–134.
- Sánchez-Ballesta, J. P., & Yagüe, J. (2023). Tax avoidance and the cost of debt for SMEs: Evidence from Spain. *Journal of Contemporary Accounting and Economics*, 19(2), 1–14. <https://doi.org/10.1016/j.jcae.2023.100362>
- Saputri, E. R., Setyadi, E. J., Hariyanto, E., & Inayati, N. I. (2021). Pengaruh Audit Tenure, Auditor Switching, Reputasi Auditor, Dan Financial Distress Terhadap

- Audir Report Lag (Studi Pada Perusahaan Pertambanganyang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019). *Ratio : Reviu Akuntansi Kontemporer Indonesia*, 2(2), 73–81.
- Setia, D. A., & Sudaryono, E. A. (2023). The Influence of Audit Fee, Audit Tenure, Audit Quality and Audit Committee on Tax Avoidance (Manufacturing Sector 2018-2022). *Journal of Economics, Finance and Management Studies*, 06(11), 5402–5410.
- Shokrollahi, F., Izadinia, N., & Soleymanian, G. (2017). Effect of Tax Avoidance and Audit Fees Corporate Governance of Listed Companies in Tehran Stock Exchange. *Journal of Iranian Accounting Review*, 4(15), 1–22.
- Soltani, L. (2022). The Quality Effect of Auditing on Tax Compliance: Evidence from Tunisian Context. *International Journal of Economics and Financial Issues*, 12(1), 24–27.
- Sujarweni, V, W. & Utami, L, R. (2019). *The Master Book of SPPS*, 17(4), 733–747. Start Up
- Supriyanto, S., & Christina, N. (2021). Analisis pengaruh karakteristik audit dan karakteristik perusahaan terhadap praktik penghindaran pajak pada perusahaan BEI. *Inovasi*, 17(4), 733–747.
- Tandean, V., & Carolina, M. (2022). Pengaruh Karakteristik Audit Terhadap Penghindaran Pajak. *Jurnal Budget : Isu Dan Masalah Keuangan Negara*, 7(2), 219–237.
- Taufiqah Julia Wardani, Bambang, & Iman Waskito. (2022). PENGARUH FEE AUDIT, AUDIT TENURE, DAN ROTASI AUDIT TERHADAP KUALITAS AUDIT (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020). *Jurnal Riset Mahasiswa Akuntansi*, 2(1), 112–124.
- Trikartiko, A., & Dewayanto, T. (2021). Pengaruh Kualitas Kantor Auntan Publik (KAP) dan Karakteristik Komite Audit Terhadap Penghindaran Pajak (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2016-2019). *Diponegoro Journal of Accounting*, 10(4), 1–15.
- Veronika, M., & Yohanes, Y. (2022). Faktor-Faktor yang mempengaruhi Tax Avoidance di Perusahaan Non-Keuangan. *E-Jurnal Akuntansi TSM*, 2(4), 547–564.
- Wardani & Nurhayati. (2019). Pengaruh Self Assement System, E-Commerce dan Keterbukaan Akses Informasi Rekening Bank terhadap Niat Melakukan Penghindaran Pajak. *Jurnal Akuntansi Pajak Dewantara*, 3(1), 38–48.
- Yik-Pui Low, S., Foo, Y. B., & Gul, F. A. (2023). Corporate lobbying: Resource-seeking or rent-seeking? Evidence from audit fees. *Journal of Contemporary Accounting and Economics*, 19(1).
- Yulaeli, T. (2022). Pengaruh Fee Audit dan Audit Tenure terhadap Kualitas Audit.

- Jurnal Buana Akuntansi*, 7(2), 191–199.
- Zain, R. P., Harsa Sumarta, N., & Gandhi Amidjaya, P. (2023). Auditor characteristics on tax avoidance by non-financial companies: Evidence from the Indonesia Stock Exchange. *Jurnal Akuntansi & Auditing Indonesia*, 26(2), 203–210.
- Zealion Doho, S., & Budi Santoso, E. (2020). Pengaruh Karakteristik CEO, Komisaris Independen, dan Kualitas Audit terhadap Penghindaran Pajak. *Media Akuntansi Dan Perpajakan Indonesia*, 1(2), 169–184.
- Zulaikha, S. A. A. (2023). Pengaruh Spesialisasi Industri Auditor dan Audit Tenure Terhadap Audit Report Lag (Studi Empiris Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021). *Diponegoro Journal of Accounting*, 12(1), 1–10.