DAFTAR PUSTAKA

- Annuar, Hairul Azlan, Ibrahim Aramide Salihu, and Siti Normala Sheikh Obid. 2014. "Corporate Ownership, Governance and Tax Avoidance: An Interactive Effects." *Procedia - Social and Behavioral Sciences* 164 (December):150–60. https://doi.org/10.1016/j.sbspro.2014.11.063.
- Awaliah, Resky, Ratna Ayu Damayanti, and Asri Usman. n.d. "Tren Penghindaran Pajak Perusahaan di Indonesia yang Terdaftar di BEI Melalui Analisis Effective Tax Rate (ETR) Perusahaan" 15 (1).
- Badertscher, Brad A., Sharon P. Katz, and Sonja O. Rego. 2013. "The Separation of Ownership and Control and Corporate Tax Avoidance." *Journal of Accounting and Economics* 56 (2–3): 228–50. https://doi.org/10.1016/j.jacceco.2013.08.005.
- Bauweraerts, Jonathan, Julien Vandernoot, and Antoine Buchet. 2020. "Family Firm Heterogeneity and Tax Aggressiveness: A Mixed Gamble Approach." *Canadian Journal of Administrative Sciences / Revue Canadienne Des Sciences de l'Administration* 37 (2): 149–63. https://doi.org/10.1002/cjas.1528.
- Boussaidi, Ahmed, and Mounira Hamed-Sidhom. 2021. "Board's Characteristics, Ownership's Nature and Corporate Tax Aggressiveness: New Evidence from the Tunisian Context." *EuroMed Journal of Business* 16 (4): 487–511. https://doi.org/10.1108/EMJB-04-2020-0030.
- Ceacilia Srimindarti, Rachmawati M.Oktaviani, Kukrit Wicaksono, Sunarto Sunarto, 2022. "The CEO Characteristics Factors Toward Tax Aggressiveness of Family Companies in Indonesia." *Jurnal Akuntansi* 26 (1): 61. https://doi.org/10.24912/ja.v26i1.817.
- Chen, Shuping, Xia Chen, Qiang Cheng, and Terry Shevlin. 2010. "Are Family Firms More Tax Aggressive than Non-Family Firms?" *Journal of Financial Economics*.
- Choe, Chongwoo, Gloria Y. Tian, and Xiangkang Yin. 2014. "CEO Power and the Structure of CEO Pay." *International Review of Financial Analysis* 35 (October):237–48. https://doi.org/10.1016/j.irfa.2014.10.004.
- Dakhli, Anissa. 2022. "The Impact of Ownership Structure on Corporate Tax Avoidance with Corporate Social Responsibility as Mediating Variable." *Journal of Financial Crime* 29 (3): 836–52. https://doi.org/10.1108/JFC-07-2021-0152.
- Desai, Mihir A, and Dhammika Dharmapala. 2006. "Corporate Tax Avoidance and High-Powered Incentives\$." *Journal of Financial Economics*.

- Desai, Mihir A, and Dhammika Dharmapala. 2009. "Earnings Management, Corporate Tax Shelters, and Book-Tax Alignment."
- Dyreng, Scott D., Michelle Hanlon, Edward L. Maydew, and Jacob R. Thornock. 2017. "Changes in Corporate Effective Tax Rates over the Past 25 Years." *Journal of Financial Economics* 124 (3): 441–63. https://doi.org/10.1016/j.jfineco.2017.04.001.
- Fernández-Rodríguez, Elena, Roberto García-Fernández, and Antonio Martínez-Arias. 2019. "Influence of Ownership Structure on the Determinants of Effective Tax Rates of Spanish Companies." *Sustainability* 11 (5): 1441. https://doi.org/10.3390/su11051441.
- Frank, Mary Margaret, Luann J. Lynch, and Sonja Olhoft Rego. 2009. "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting." *The Accounting Review* 84 (2): 467–96. https://doi.org/10.2308/accr.2009.84.2.467.
- Gaaya, Safa, Nadia Lakhal, and Faten Lakhal. 2017. "Does Family Ownership Reduce Corporate Tax Avoidance? The Moderating Effect of Audit Quality." *Managerial Auditing Journal* 32 (7): 731–44. https://doi.org/10.1108/MAJ-02-2017-1530.
- Ghozali, Imam. 2013. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi.
- Ghozali, Imam. 2016. Aplikasi Analisis Multivariete SPSS 23.
- Ghozali, Imam. 2018. Aplikasi Analisis Multivariete SPSS 25.
- Han, Seonghee, Vikram K. Nanda, and Sabatino (Dino) Silveri. 2016. "CEO Power and Firm Performance under Pressure." *Financial Management* 45 (2): 369– 400.
- Hanlon, Michelle, and Joel Slemrod. 2009. "What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News about Tax Shelter Involvement." *Journal of Public Economics* 93 (1–2): 126–41. https://doi.org/10.1016/j.jpubeco.2008.09.004.
- Jensen, C, and H Meckling. n.d. "Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure."
- Kovermann, Jost, and Patrick Velte. 2019. "The Impact of Corporate Governance on Corporate Tax Avoidance—A Literature Review." *Journal of International Accounting, Auditing and Taxation* 36 (September):100270. https://doi.org/10.1016/j.intaccaudtax.2019.100270.

- Landry, Suzanne, Manon Deslandes, and Anne Fortin. 2013. "Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure." SSRN Electronic Journal. https://doi.org/10.2139/ssrn.2304653.
- Lee, Ru-Je, and Hui-Sung Kao. 2020. "The Effect Of Ceo Power On Tax Avoidance: Evidence From Taiwan" 14 (1).
- Oussii, Ahmed Atef, and Mohamed Faker Klibi. 2024. "The Impact of CEO Power on Corporate Tax Avoidance: The Moderating Role of Institutional Ownership." Corporate Governance: The International Journal of Business in Society 24 (4): 725–42. https://doi.org/10.1108/CG-02-2023-0067.
- Peng, Mike W., and Yi Jiang. 2010. "Institutions Behind Family Ownership and Control in Large Firms." *Journal of Management Studies* 47 (2): 253–73. https://doi.org/10.1111/j.1467-6486.2009.00890.x.
- Qawqzeh, Hamza Kamel. 2023. "The Effect of Ownership Structure on Tax Avoidance with Audit Quality as a Moderating Variable: Evidence from the Ailing Economics." *Journal of Financial Reporting and Accounting*, October. https://doi.org/10.1108/JFRA-03-2023-0122.
- Rakayana, Wima, Made Sudarma, and Rosidi Rosidi. 2021. "Structure of Company Ownership and Tax Avoidance in Indonesia." *International Research Journal* of Management, IT and Social Sciences 8 (3). https://doi.org/10.21744/irjmis.v8n3.1696.
- Richardson, Grant, Grantley Taylor, and Roman Lanis. 2016. "Women on the Board of Directors and Corporate Tax Aggressiveness in Australia: An Empirical Analysis." *Accounting Research Journal* 29 (3): 313–31. https://doi.org/10.1108/ARJ-09-2014-0079.
- Souguir, Zahra, Naima Lassoued, and Houssam Bouzgarrou. 2024. "CEO Overconfidence and Tax Avoidance: Role of Institutional and Family Ownership." *International Journal of Managerial Finance* 20 (3): 768–93. https://doi.org/10.1108/IJMF-12-2022-0545.
- Stavroula, Kourdoumpalou. 2016. "Do Corporate Governance Best Practices Restrain Tax Evasion? Evidence from Greece." *Journal of Accounting and Taxation* 8 (1): 1–10. https://doi.org/10.5897/JAT2015.0203.
- Steijvers, Tensie, and Mervi Niskanen. 2011. "Tax Aggressive Behaviour in Private Family Firms - The Effect of the CEO and Board of Directors." SSRN Electronic Journal. https://doi.org/10.2139/ssrn.1937651.
- Zhou, Ying. 2011. "Ownership Structure, Board Characteristics, and Tax Aggressiveness." Master of Philosophy, Hong Kong: Lingnan University. https://doi.org/10.14793/acct_etd.3.