

DAFTAR PUSTAKA

- Amirya, M. & Atmini, S., 2008. Determinan Tingkat Hutang Serta Hubungan Tingkat Hutang Terhadap Nilai Perusahaan: Perspektif Pecking Order Theory. *Jurnal Akuntansi dan Keuangan Indonesia*, 5, pp.227–244.
- Ardyansah, D. & Zulaikha, 2014. Pengaruh Size, Leverage, Profitability, Capital Intensity Ratio dan Komisaris Independen terhadap Effective Tax Rate (ETR). *Jurnal Akuntansi*, 3(2), pp.1–9.
- Balakrishnan, K., Blouin, J. & Guay, W., 2010. Does Tax Aggressiveness Reduce Transparency ? , (215).
- Beaver, W.H., Correia, M. & McNichols, M.F., 2011. Financial Statement Analysis and the Prediction of Financial Distress and Maureen F . McNichols. *Journal of Accounting*, 5(2), pp.99–173.
- Brondolo, J., 2009. Collecting Taxes During an Economic Crisis : Challenges and Policy Options.
- Chen, C. & Lai, S., 2012. Financial Constraint and Tax Aggressiveness. *Working paper, University of Auckland*, pp.1–41.
- Chen, S. et al., 2010. Are Family Firms more Tax Aggressive than Non- family Firms ? *Financial Economics*, 91(1), pp.41–61.
- Cheng, C.S.A., 2012. The Effect of Hedge Fund Activism on Corporate Tax Avoidance. , 87(5), pp.1493–1526.
- Claessens, S., Djankov, S. & Klapper, L., 1999. Resolution of Corporate Distress in East Asia. *World Bank Policy Research Working Paper*.
- Darmawan, I.G.H. & Sukartha, I.M., 2014. Pengaruh Penerapan Corporate Governance, Leverage, Return on Assets dan Ukuran Perusahaan pada Penghindaran Pajak. *Jurnal Akuntansi*, 1, pp.143–161.
- Desai, M.A. & Dharmapala, D., 2004. *Corporate Tax Avoidance and High Powered Incentives*.
- Dewan Perwakilan Rakyat Republik Indonesia. 2014. "Meningkatkan Tax Ratio Indonesia". www.dpr.go.id, diunduh November 2016
- Dyreng, S.D., Hanlon, M. & Maydew, E.L., 2008. Long-Run Corporate Tax

- Avoidance. *Accounting Review*, 83(1), pp.61–82.
- Economy Okezone. 2016. "Menkeu Akui Rasio Pajak Indonesia Masih Rendah". www.economy.okezone.com, diunduh pada tanggal Desember 2016
- Edwards, A., Schwab, C. & Shevlin, T., 2013. Financial Constraints and the Incentive for Tax Planning.
- Fazzari, M.S., Hubbard, R.G. & Petersen, B.C., 1988. Financing Constraints and Corporate Investment. , pp.141–195.
- Frank, M.M., Lynch, L.J. & Rego, S.O., 2009. Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *Journal of Accounting*, 84(2), pp.467–496.
- Ghozali, I., 2013. *Applikasi Analisis Multivariate dengan Program IBM SPSS 21* VII., Semarang: Undip.
- Hanafi, M.M. & Halim, A., 2003. *Analisis Laporan Keuangan*, Yogyakarta: Unit Penerbit dan Percetakan AMP-YKPN.
- Hardiningsih, P. & Yulianawati, N., 2011. Faktor-Faktor yang Mempengaruhi Kemauan Membayar Pajak. *Jurnal Dinamika Keuangan dan Perbankan*, 3(1), pp.126–143.
- Harnanto, 1987. *Analisa Laporan Keuangan*, Yogyakarta: BPFE.
- Kementerian Keuangan Republik Indonesia. 2016. "Realisasi Pendapatan Negara". www.kemenkeu.go.id , diunduh pada tanggal 21 Desember 2016
- Kuriah, H.L. & Asyik, N.F., 2016. Pengaruh Karakteristik Perusahaan dan Corporate Social Responsibility Terhadap Agresivitas Pajak. *Jurnal Ilmu dan Riset Akuntansi*, 5(3), pp.1–19.
- Lanis, R. & Richardson, G., 2013. Corporate Social Responsibility and Tax Aggressiveness: a Test of Legitimacy Theory. *Journal of Accounting, Auditing & Accountability*, 26(1), pp.75–100.
- Law, K.K.F. & Mills, L.F., 2015. Taxes and Financial Constraints: Evidence from Linguistic Cues. *Journal of Accounting Research*, 53(4), pp.777–819.
- Leone. 2008. "There's Cash Machine in Your Tax Department" www.CFO.com, diunduh pada tanggal Februari 2017
- Majluf, N.S. & Myers, S.C., 1984. Corporate Financing and Investment Decisions When Firms Have Information that Investors Do not Have. *Financial*

- Economics*, 13, pp.187–221.
- Myers, S.C., 1984. The Capital Structure Puzzle. *Finance*, 39(3), pp.575–592.
- Noor, R., Fadzillah, N.S.M. & Mastuki, N.A., 2010. Corporate Tax Planning : A Study On Corporate Effective Tax Rates of Malaysian Listed Companies. *Journal of Trade, Economic and Finance*, 1(2), pp.189–193.
- Rego, S.O. & Wilson, R., 2012. Equity Risk Incentives and Corporate Tax Aggressiveness. *Journal of Accounting Research*, 50(3).
- Resmi, S., 2013. *Perpajakan: Teori dan Kasus*, Jakarta: Salemba Empat.
- Richardson, G. & Lanis, R., 2007. Determinants of the Variability in Corporate Effective Tax Rates and Tax Reform : Evidence from Australia. *Journal of Accounting and Public Policy*, 26, pp.689–704.
- Richardson, G & Lanis , R., 2011. *Corporate Social Responsibility and Tax Aggressiveness*.
- Richardson, G., Lanis, R. & Taylor, G., 2015. Financial Distress, Outside Directors and Corporate Tax Aggressiveness Spanning the Global Financial Crisis: An Empirical Analysis. *Journal of Banking and Finance*, 52, pp.112–129. Available at: <http://dx.doi.org/10.1016/j.jbankfin.2014.11.013>.
- Suandi, E., 2008. *Perencanaan Pajak*, Jakarta: Salemba Empat.
- Sujoko & Soebiantoro, U., 2007. Pengaruh Struktur Kepemilikan Saham , Leverage , Faktor Intern Dan Faktor Ekstern Terhadap Nilai Perusahaan. *Jurnal Ekonomi Manajemen*, 9(1), pp.41–48.
- Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan
- Undang-Undang Nomor 36 Tahun 2008 tentang Perubahan Keempat Atas UU Tahun 1983 tentang Pajak Penghasilan
- Wardhani, R., 2007. Mekanisme Corporate Governance dalam Perusahaan yang Mengalami Permasalahan Keuangan. *Jurnal Akuntansi dan Keuangan Indonesia*, 4, pp.95–114.
- Watts, R.L. & Zimmerman, J.L., 1978. Towards a Positive Theory of the Determination of Accounting Standards. *Accounting Review*, 53(1), pp.112–134.