

DAFTAR PUSTAKA

- Anggoro. (2015). Analisis pengaruh perilaku penghindaran pajak terhadap nilai perusahaan dengan transparansi sebagai variabel moderasi. *Diponegoro journal of accounting*, Vol. 4, No. 4, h. 1-8.
- Armstrong, C.S., Guay, W.R. and Weber, J.P. (2010). The role of information and financial reporting in corporate governance and debt contracting. *Journal of Accounting and Economics*, Vol. 22 Nos 2/3, pp. 179-234.
- "Belajar Pajak". 14 November 2017. www.pajak.go.id/content/belajar-pajak
- Bushman, R., & Smith, A. (2003). Transparency, Financial Accounting Information, and Corporate Governance. *Economic Policy Review*, Vol. 9 No. 1, h. 65-87
- Cai, H. and Liu, Q. (2009). Competition and corporate tax avoidance: evidence from Chinese industrial firms. *The Economic Journal*. Vol. 119, April, pp. 1-32.
- Chen, X, and Wang, N. H. (2013). Tax Avoidance and firm value: Evidence From China. *Nankai Bussinional ess Review Internal*, 5, 25 - 42.
- Chen, X., & Zhu, H. (2007). *Corporate Governance In Transition Economics*, Tsinghua University Press, Beijing.
- Desai, M. A. and Dhammika Dharmapala. (2009). Corporate Tax Avoidance and Firm Value. *The Review of Economics and Statistics*, August 2009, 91(3): 537-546
- Ghozali, I. (2013). *Analisis Multivariat dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

- Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economics*, 50, 127-178.
- Hanlon, M., & Slemrod, J. (2009). What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement. *Journal of Public Economics*, 93(1-2), 126-141
- Hoque et al. 2011. Tax Evasion and Avoidance Crimes-A Study on Some Corporate Firms of Bangladesh.
- Ilmiani, A., & Sutrisno, C. R. (2014). PENGARUH TAX AVOIDANCE TERHADAP NILAI PERUSAHAAN DENGAN TRANSPARANSI PERUSAHAAN SEBAGAI VARIABEL MODERATING Amalia Ilmiani Fakultas Ekonomi Universitas Pekalongan Catur Ragil Sutrisno Fakultas Ekonomi Universitas Pekalongan. *Jurnal Ekonomi Dan Bisnis*, 14.
- Liana, Lie. (2009). Penggunaan MRA dengan Spss untuk Menguji Pengaruh Variabel Moderating terhadap Hubungan antara Variabel Independen dan Variabel Dependen. *Jurnal Teknologi Informasi DINAMIK*. Vol. XIV, hal. 90-97.
- Mangoting, Y. (1999). Tax Planning : Sebuah Pengantar Sebagai Alternatif Meminimalkan Pajak. *Jurnal Akuntansi dan Keuangan Universitas Kristen Petra*. Vol, 1, h.43-53.
- Masdupi. (2012). Pengaruh insider ownership, struktur modal, dan pertumbuhan perusahaan terhadap kebijakan dividen perusahaan syariah yang terdaftar di bursa efek indonesia. *Jurnal Ekonomi Universitas Negeri Padang*, 9-14.

- Meckling, J. a. (1976). The Theory of The Firm : Manajerial Behaviour, Agency Cost, and Ownership Structure. *Journal of Financial and Economics*.
- Nuswandari, C. (2009). Pengungkapan Pelaporan Keuangan Dalam Perspektif Signalling Theory. *Kajian Akuntansi Fakultas Ekonomi Universitas Stikubank*, Vol. 1, h. 48-57.
- "Perekonomian Indonesia dan APBN". 14 November 2017. <https://www.kemenkeu.go.id/apbn2017>
- Raharjo, E. (2007). Teori Agensi dan Teori Stewarship Dalam Perspektif Akuntansi. *Fokus Ekonomi STIE Pelita Nusantara Semarang*, Vol. 2, 37-46,
- Siregar dan Widyawati. (2016). Pengaruh Karakteristik Perusahaan Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Ilmu dan Riset Akuntansi*, Vol. 5, No. 2.
- Sukamulja, S. (2004). Good Corporate Governance di Sektor Keuangan: Dampak GCG Terhadap Kinerja Perusahaan (Kasus di BEI). *Fakultas Ekonomi Universitas Atma Jaya Yogyakarta*, Vol. 8, 1-25.
- Wang, J., & Zhang, Q. (2009). Information Transparency and Manager Compensation Effectiveness: Evidence from Chinese Securities Market. *Nankai Business Review*, Vol. 5, h 94-100.
- Zeng, Y., & Zhang, J. (2009). Does Taxation Have a Governance Role? The Management World (Monthly), Vol. 3, h. 143-151.
- Zhang, B., Fan, Z., & Pan, J. (2009). Information Transparency and Corporate Performance - From Endogeneity Perspective. *The Journal of Financial Research*, Vol.2, 169 - 184.