

DAFTAR PUSTAKA

- Almeida, H., Campello, M., & Weisbach, M. S. (2004). The Cash Flow Sensitivity of Cash, LIX(4), 1777–1804.
- Badertscher, B., & Katz, S. P. (2010). The Impact of Private Equity Ownership on Portfolio Firms ' Corporate Tax Planning The Impact of Private Equity Ownership on Portfolio Firms ' Corporate Tax Planning.
- Balakrishnan, K., Blouin, J., & Guay, W. (2012). Does Tax Aggressiveness Reduce Financial Reporting Transparency ? <https://doi.org/http://dx.doi.org/10.2139/ssrn.1792783>
- Bolton, P., & Wang, N. (2013). The Marginal Value of Cash and Corporate.
- Chan, K.H., Lin, K.Z. and Mo, P. (2010), “Will a departure from tax-based accounting encourage tax noncompliance? Archival evidence from a transition economy”, Journal of Accounting and Economics, Vol. 50 No. 1, pp. 58-73.
- Chasbiandani, T., & Martani, D. (2011). Pengaruh Tax Avoidance Jangka Panjang Terhadap Nilai Perusahaan.
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms ? \$. Journal of Financial Economics, 95(1), 41–61. <https://doi.org/10.1016/j.jfineco.2009.02.003>
- Chen, X., Hu, N., Wang, X., & Tang, X. (2014). Tax Avoidance and Firm Value : Evidence from China, 5(1), 25–42. <https://doi.org/10.1108/NBRI-10-2013-0037>
- Desai, M. A., & Dharmapala, D. (2006). Corporate Tax Avoidance and High-Powered Incentives. Journal of Financial Economics, 79, 145–179. <https://doi.org/10.1016/j.jfineco.2005.02.002>
- Desai, M. A., & Dharmapala, D. (2009). Corporate Tax Avoidance and Firm Value. The Review of Economics and Statistics, 91(August), 537–546.
- Deshinta, D. (2016). Analisis Pengaruh Pengungkapan Sukarela Pertanggungjawaban Manajemen Pada Laporan Keuangan (MRF) Terhadap Manajemen Laba.
- Dhaliwal, D. S., Huang, S. X., Moser, W., & Pereira, R. (2011). Corporate Tax Avoidance and the Level and Valuation of Firm Cash Holdings. SSRN Electronic Journal, 41. <https://doi.org/10.2139/ssrn.1800140>

- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-Run Corporate Tax Avoidance, 83(1), 61–82.
- Foley, C. F., & Hartzell, J. C. (2007). Why do firms hold so much cash? A tax-based explanation.
- Ghozali, I. (2013). Aplikasi Analisis Multivariat dengan Program IBM SPSS 21.
- Gill, A., & Shah, C. (2011). Determinants of Corporate Cash Holdings: Evidence from Canada. International Journal of Economics and Finance, 4(1), 70–79. <https://doi.org/10.5539/ijef.v4n1p70>
- Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hanlon, M., Maydew, E. L., & Saavedra, D. (2013). The Taxman Cometh : Does Tax Uncertainty Affect Corporate Cash Holdings ? *Review of Accounting Studies*, Forthcoming.
- 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. <https://doi.org/10.1016/j.jpubeco.2008.09.004>
- Hasibuan, Abdul Naser .2009. Pengaruh Karakteristik Perusahaan Dan Ekonomi Makro Terhadap Return Saham Lq-45 Di Bursa Efek Indonesia. USU.Tesis
- Hribar, P., & Collins, D. . (2002). Errors in estimating accruals: implications for empirical research. *Journal of Accounting Research*, 40(1), 105–134.
- Ikatan Akuntansi Indonesia (IAI). 2004. Pernyataan Standar Akuntansi Keuangan (PSAK).Jakarta: Salemba Empat.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure. *Journal of Financial Economics*.
- Kim, J.B., Li, Y. and Zhang, L. (2011), “Corporate tax avoidance and stock price crash risk: firm- level analysis”, *Journal of Financial Economics*, Vol. 100 No. 3, pp. 639-662.
- Manzon, G. B., & Plesko, G. A. (2002). The Relation between Financial and Tax Reporting Measures of Income. *Tax Law Review*, 55(2), 175–214.
- Melinda, C. (2013). Analisis Pengaruh Praktik Penghindaran Pajak terhadap Jumlah Kas yang Dipegang Perusahaan dan Penilaian Perusahaan (Perusahaan yang Terdaftar di BEI Periode Tahun 2011).

- Mills, L. F. (1998). Book-Tax Differences and Internal Revenue Service Adjustments. *Journal of Accounting Research*, 36(2), 343–356.
- Modigliani, F., & Miller, M. H. (1958). The cost of capital, corporate finance and the theory of investment. *American Economic Review*, 48(3), 261–297.
- Myers, S. C., & Majluf, N. S. (1984). Corporate Financing and Investment Decisions When Firms Have Information that Investors do not Have. *Journal of Financial Economics*, 13(2), 187–221.
- Ogundipe, L. O., Ogundipe, S. E., & Ajao, S. K. (2012). Cash Holding and Firm Characteristics: Evidence From Nigerian Emerging Market. *Journal of Business, Economics & Finance*, 1(2), 45–58.
- Praswi, K. W. (2015). Pengaruh Penghindaran Pajak terhadap Nilai Perusahaan: Transparansi Informasi sebagai Variabel Pemoderasi.
- Salvatore, Dominick. 2005. Ekonomi Manajerial dalam Perekonomian Global. Salemba Empat: Jakarta.
- Scott, W.R. 2003. *Financial Accounting Theory* 4th Edition. Canada Inc: Pearson Education.
- Slemrod, J., & Yitzhaki, S. (2002). Tax Avoidance , Evasion , and Administration. In *Handbook of Public Economics* (Vol. 3, pp. 1425–1442).
- Sukamulja, S. (2002). Good Corporate Governance di Sektor Keuangan : Dampak GCG terhadap Kinerja Perusahaan (Kasus di Bursa Efek Jakarta), 1–25.
- Wang, L. (2015). Tax enforcement, corporate tax aggressiveness, and cash holdings. *China Finance Review International*, 5(4), 339–370.
<https://doi.org/10.1108/CFRI-12-2014-0099>
- Wang, X. (2010). Tax Avoidance , Corporate Transparency , and Firm Value.
- Wang, Z., & Zhu, W. (2013). Equity financing constraints and corporate capital structure : a model. *China Finance Review International*, 3(4), 322–339.
<https://doi.org/10.1108/CFRI-12-2012-0110>