

Daftar Pustaka

- Albring, S., Robinson, D., & Robinson, M. (2013). Audit Committee Financial Expertise, Corporate Governance, and The Voluntary Switch from Auditor-Provided to Non-Auditor-Provided Tax Services. *Advance in Accounting, Incorporating Advances in International Accounting*.
- Annisa, N. A., & Kurniasih, L. (2011). Pengaruh Corporate Governance terhadap Tax Avoidance. *Jurnal Ekonomi Universitas Sebelas Maret*.
- Anthony, R. N., & Govindarajan, V. (2007). *Management Control Systems*. McGraw-Hill.
- Armstrong, C. S., Blouin, J. L., & Jagolinzer, A. D. (2015). Corporate Governance, Incentives, and Tax Avoidance. *Journal of Accounting and Economics*.
- Armstrong, C. S., Blouin, J. L., & Larcker, D. F. (2012). The Incentives for Tax Planning. *Journal of Accounting and Economics*.
- Azis, N. A. (2014). Teori Keagenan dan Implementasi Corporate Governance terhadap Manajemen Laba. *Jurnal Akuntansi*.
- Badertscher, B. A., Katz, S. P., & Rego, S. O. (2013). The Separation of Ownership and Control and Corporate Tax Avoidance. *Journal of Accounting and Economics*.
- Bebchuk, L. A., & Fried, J. M. (2003). Executive Compensation as an Agency Problem. *Journal of Economic Perspectives*.
- Blaufus, K., Hundsdoerfer, J., Jacob, M., & Sunwoldt, M. (2016). Does Legality Matter? The Case of Tax Avoidance and Evasion. *Journal of Economic Behaviour and Organization*.
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are Family Firms more Tax Aggressive than Non-family Firms? *Journal of Financial Economics*.
- Desai, M. A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*.
- Dessler, G. (2000). *Manajemen Sumber Daya Manusia*. Jakarta: PT Prenhallindo.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2010). The Effects of Executives on Corporate Tax Avoidance. *The Accounting Review*.

- Fuest, C., & Riedel, N. (2009). *Tax Evasion, Tax Avoidance and Tax Expenditures in Developing Countries*. Oxford University Centre for Business Taxation.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS19*. Semarang: Universitas Diponegoro.
- Hanafie, U., & Harto, P. (2014). Analisis Pengaruh Kompensasi Eksekutif, Kepemilikan Saham Eksekutif dan Preferensi Risiko Eksekutif terhadap Penghindaran Pajak Perusahaan. *Diponegoro Journal of Accounting*.
- Hardianti, E. P. (2014). Analisa Tindakan Penghindaran Pajak pada Perusahaan yang Mempunyai Koneksi Politik. *Jurnal Akuntansi*.
- Irawan, H. P., & Farahmita, A. (2012). Pengaruh Kompensasi Manajemen dan Corporate Governance terhadap Manajemen Pajak Perusahaan. *Jurnal Ekonomi Universitas Indonesia*.
- Minnick, K., & Noga, T. (2010). Do Corporate Governance Characteristics Influence Tax Management? *Journal of Corporate Finance*.
- Monks, R. A., & Minow, N. (2003). *Corporate Governance 3rd edition*. Blackwell Publishing.
- Muntoro, R. K. (2007). Membangun Dewan Komisaris yang Efektif. *Manajemen Usahawan Indonesia*.
- Ngadiman, & Puspitasari, C. (2014). Pengaruh Leverage, Kepemilikan Institusional, dan Ukuran Perusahaan terhadap Penghindaran Pajak. *Jurnal Ekonomi Universitas Tarumanegara*.
- Niradin, A. (2015). *Udayana University*. Retrieved from Coursehero: <https://www.coursehero.com>
- Phillips, J. (2003). Corporate Tax Planning Effectiveness: The Role of Compensation-Based Incentives. *The Accounting Review*.
- Pohan, H. T. (2008). Pengaruh Good Corporate Governance, Rasio Tobin's Q, Perata Laba terhadap Penghindaran Pajak Perusahaan Publik. *Jurnal Ekonomi Universitas Trisakti*.
- Puspita, S. R., & Harto, P. (2014). Pengaruh Tata Kelola Perusahaan terhadap Penghindaran Pajak. *Diponegoro Journal of Accounting*.
- Rahmah, N. A., & Sembiring, F. M. (2014). Suatu Tinjauan Teori Keagenan: Asimetri Informasi dalam Praktik Manajemen Laba.
- Rego, S. O., & Wilson, R. (2012). Equity Risk Incentives and Corporate Tax Aggressiveness. *Journal of Accounting Research*.

- Republik Indonesia, 2016. Otoritas Jasa Keuangan No. 05 Tahun 2016 tentang tata kelola perusahaan yang baik bagi lembaga penjamin.
- Rusydi, M. K., & Martani, D. (2014). Pengaruh Struktur Kepemilikan terhadap Aggressive Tax Avoidance. *Jurnal Ekonomi Universitas Brawijaya dan Universitas Indonesia*.
- Sabli, N., & Noor, R. M. (2012). Tax Planning and Corporate Governance. *International Conference on business and Economic Research*.
- Scott, W. R. (2003). *Financial Accounting Theory*. Canada: Prentice Hall.
- Skousen, e. a. (2005). *Akuntansi Intermedit 2 edisi 15*. Jakarta: Salemba Empat.
- Suandy, E. (2008). *Hukum Pajak*. Jakarta: Salemba Empat.
- Ujiyantho, A., & Pramuka, B. A. (2007). Corporate governance mechanism, earning management, financial performance. *Simposium Nasional Akuntansi*.
- Utami, W. T., & Setyawan, H. (2013). Pengaruh Kepemilikan Keluarga terhadap Tindakan Pajak Agresif dengan Corporate Governance sebagai Variabel Moderating. *Jurnal Ekonomi Universitas Islam Sultan Agung*.
- Wahab, N. S., & Holland, K. (2011). Tax Planning, Corporate Governance and Equity Value. *The British Accounting Review*.
- Wenzel, M. (2002). The Impact of Outcome Orientation and Justice Concern on Tax Compliance: The Role of Tax Payers Identity. *Journal of Applied Psychology*.
- Wiranata, Y. A., & Nugrahanti, Y. W. (2013). Pengaruh Struktur Kepemilikan Terhadap Profitabilitas Perusahaan Manufaktur di Indonesia. *Jurnal Akuntansi dan Keuangan*.
- Zhang, H. (2012). How does state ownership affect tax avoidance? Evidence from China. Working paper, Singapore Management University.