

DAFTAR PUSTAKA

- Agus, Yoseph. "Manajemen Pajak, Dari Awal Sampai Akhir." *Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik* 1, no. 2 (2006): 91-102.
- Ajinkya, Bipin, Sanjeev Bhojraj, dan Partha Sengupta. "The Association between Outside Directors, Institutional Investors and the Properties of Management Earnings Forecasts." *Journal of Accounting Research* XLIII, no. 3 (2005): 343-376.
- Akerlof, George A. "The Market for "Lemons": Quality Uncertainty and the Market Mechanism." *The Quarterly Journal of Economics* LXXXIV (1970): 488-500.
- Annisa, Nuralifmida Ayu, dan Lulus Kurniasih. "Pengaruh Corporate Governance terhadap Tax Avoidance." *Jurnal Akuntansi & Auditing* VIII, no. 2 (2012): 95-189.
- BBC News. 2015. "HSBC bank 'helped clients dodge millions in tax'." www.bbc.com.. diakses 2 November 2015
- Cahyani, Nur, dan Ahyar Yuniawan. "Pengaruh Profesionalisme Pemeriksa Pajak, Kepuasan Kerja, dan Komitmen Organisasi terhadap Kinerja Karyawan." *Jurnal Bisnis dan Ekonomi* XVII, no. 1 (2010): 10-23.
- Chau, Gerald K, dan Sidney J Gray. "Ownership Structure and Corporate Voluntary Disclosure in Hong Kong and Singapore." *The International Journal of Accounting*, 2002: 247-265.
- Chen, Xudong, Na Hu, Xue Wang, dan Xiaofei Tang. "Tax avoidance and firm value: evidence from China." *Nankai Business Review International* V, no. 1 (2014): 25-42.
- Chung, Kee H, dan Stephen W Pruitt. "A Simple Approximation of Tobin's Q." *Financial Management* XXIII, no. 3 (1994): 70-74.
- Departemen Keuangan. 2015 "Realisasi Penerimaan Negara (milyar rupiah), 2007-2014." <http://www.bps.go.id>. diakses 4 November 2015
- Desai, Mihir A, dan Dhammika Dharmapala. "Corporate Tax Avoidance and Firm Value." *Review of Economics and Statistics* XCI, no. 3 (2009): 537-546.
- Detiknews. 2014. *Dirjen Pajak: Kejahatan Pajak Asian Agri Canggih dan Terstruktur*. www.news.detik.com. diakses 3 November 2015
- Direktorat Jendral Pajak. 2015. *Jelang Tahun Penegakan Hukum, Manfaatkan Segera TPWP!*. www.pajak.go.id. diakses 2 Januari 2016
- Fama, Eugene F. "The Effects of a Firm's Investment and Financing Decisions on the Welfare of Its Security Holders." *The American Economic Review* LXVIII, no. 3 (1978): 272-284.
- Fama, Eugene F, dan Kenneth R French. "Taxes, Financing Decisions, and Firm Value." *Journal of Finance* LIII, no. 3 (1998): 819-843.
- Ghozali, Imam. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. 5th. Semarang: Badan Penerbit Universitas Diponegoro, 2011.

- Grant, Robert M. "Toward a Knowledge-based Theory of The Firm." *Strategic Management Journal* XVII, no. Winter Special Issue (1996): 109-122.
- Hanlon, Michelle, dan Shane Heitzman. "A Review of Tax Research." *Journal of Accounting and Economics* L (2010): 127-178.
- Hanlon, Michelle, Gopal V Krishnan, dan Lillian F Mills. "Audit Fees and Book-Tax Differences." *Journal of the American Taxation Association* XXXIV, no. 1 (2012): 55-86.
- Hasnawati, Sri. "Dampak Set Peluang Investasi terhadap Nilai Perusahaan Publik di Bursa Efek Jakarta." *Jurnal Akuntansi & Auditing Indonesia* IX, no. 2 (2005): 117-126.
- Jensen, Michael C. "Value Maximization, Stakeholder Theory, and the." *Journal of Applied Corporate Finance* XIV, no. III (2001): 8-21.
- Jensen, Michael C, dan William H Meckling. "Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure." *Journal of Financial Economics* III (1976): 305-360.
- Kartika, Andi. "Faktor-faktor yang Mempengaruhi Kelengkapan Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia." *Kajian Akuntansi* I, no. 1 (2009): 29-47.
- Mangonting, Yenni. "Tax Planing: Sebuah Pengantar Sebagai Alternatif Meminimalkan Pajak." *Jurnal Akuntansi dan Keuangan* I, no. 1 (1999): 43-53.
- Mishkin, Frederc S. "The Channels of Monetary Transmission: Lesson for Monetary Policy." *NBER Working Paper*, 1996.
- Mouselli, Sulaiman, dan Khaled Hussainey. "Corporate Governance, Analyst Following, and Firm Value." *Corporate Governance* XIV, no. 4 (2014): 453-466.
- Nugroho, Adrianto Dwi. "Anti-avoidance Rules di Indonesia Pasca Amandemen UU Pajak Penghasilan." *Mimbar Hukum* XX1, no. 1 (2009): 109-126.
- Primastuti, Sinung, dan Tarmizi Achmad. "Pengaruh Corporate Governance dan Karakteristik Perusahaan terhadap Luas Pengungkapan Informasi Strategis." *Diponegoro Journal of Accounting* I, no. 2 (2012): 1-15.
- Setiawan, Doddy, dan Lian Kee Phua. "Corporate governance and dividend policy in Indonesia." *Business Strategy Series* (Emerald Group Publishing Limited) XIV (2013): 135-143.
- Siagian, Ferdinand, Sylvia V. Siregar, dan Yan Rahardian. "Corporate Governance, Reporting Quality, and Firm Value: Evidence from Indonesia." *Journal of Accounting in Emerging Economies* (Emerald Group Publishing Limited) III (2013): 4-20.
- Susiana, dan Arleen Herawaty. "Analisis Pengaruh Independensi, Mekanisme Corporate Governance, dan Kualitas Audit Terhadap Integritas Laporan Keuangan." *paper disajikan pada Simposium Nasional Akuntansi X*, 2007.
- Suwito, Edy, dan Arleen Herawaty. "Analisis Pengaruh Karakteristik Perusahaan terhadap Tindakan Perataan Laba yang Dilakukan oleh Perusahaan yang Terdaftar di Bursa Efek Jakarta." *paper disajikan pada Simposium Nasional Akuntansi VIII*, 2005.

- Tim Penyusun. "Pedoman Umum Good Corporate Governance Indonesia." Jakarta: Komite Nasional Kebijakan Governance, 2006.
- Ujiyantho, Muh. Arief, dan Bambang Agus Pramuka. "Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan." *paper disajikan pada Simposium Nasional Akuntansi X*, 2007.
- Utama, Tito Albi, dan Abdul Rohman. "Pengaruh Corporate Governance Perception Indeks, Profitabilitas, Leverage, dan Ukuran Perusahaan terhadap Nilai Saham." *Diponegoro Journal of Accounting* II, no. 2 (2013): 1-9.
- Uyar, Ali, dan Merve Kilic. "Value Relevance of Voluntary Disclosure: Evidence from Turkish Firms." *Journal of Intellectual Capital* XIII, no. 3 (2012): 363-376.
- Wahyudi, Untung, dan Hartini Prasetyaning Pawestri. "Implikasi Struktur Kepemilikan terhadap Nilai Perusahaan dengan Keputusan Keuangan sebagai Variabel Intervening." *paper disajikan pada Simposium Nasional Akuntansi 9 Padang*, Agustus 2006.
- Wang, Xiaohang. "Tax Avoidance, Corporate Transparency, and Firm Value ." *Dissertation*. Austin: The University of Texas, 2010.
- Wei, Zuobao, Feixue Xie, dan Shaorong Zhang. "Ownership Structure and Firm Value in China's Privatized Firms: 1991-2011." *Journal of Financial and Quantitative Analysis* XL, no. 1 (2005): 87-108.
- Wirajaya, I Gede Ary. "Reaksi Pasar atas Pengumuman Corporate Governance Perception Index." *Jurnal Ilmiah Akuntansi dan Bisnis* VI, no. 1 (2011): 87-108.