

DAFTAR PUSTAKA

- Abbott, L.J., S. Parker, dan G.F. Peters. 2002. "Audit Committee Characteristics and Financial Misstatement: A Study of the Efficacy of Certain Blue Ribbon Committee Recommendations." Diakses tanggal 31 Oktober 2013, dari <http://ssrn.com/abstract=319125>.
- Abernathy, J.L., D. Herrmann, T. Kang, dan G.V. Krishnan. 2013. "Audit committee financial expertise and properties of analyst earnings forecasts." *Advances in Accounting, incorporating Advances in International Accounting* 29 (2013) 1–11. Diakses tanggal 27 Agustus 2013, dari www.sciencedirect.com.
- Agrawal, A. dan C.R. Knoeber. 1996. "Firm Performance and Mechanisms to Control Agency Problems Between Managers and Shareholders." Forthcoming, *Journal of Financial and Quantitative Analysis*, September 1996. Diakses tanggal 28 Oktober 2013, dari <http://finance.wharton.upenn.edu/~rlwctr/papers/9608.pdf>.
- Annisa, N.A. 2011. "Pengaruh *Corporate Governance* Terhadap *Tax Avoidance*." *Skripsi*, Fakultas Ekonomi, Universitas Sebelas Maret Surakarta.
- Arifin, Z. dan N. Rachmawati. 2006. "Pengaruh *Corporate Governance* Terhadap Efektifitas Mekanisme Pengurang Masalah Agensi." *Jurnal Siasat Bisnis* Vol. 11 No. 3 Desember 2006 h. 237-247. Diakses tanggal 9 September 2012, dari journal.uii.ac.id/index.php/JSB/article/view/236/232.
- Armstrong, C.S., J.L. Blouin, A.D. Jagolinzer, dan D.F. Larcker. 2013. "Corporate Governance, Incentives, and Tax Avoidance." *Rock Center for Corporate Governance Stanford University, Working Paper Series* No. 136. Diakses tanggal 29 Agustus 2013, dari <http://ssrn.com/abstract=2252682>.
- Armstrong, C.S., J.L. Blouin, dan D.F. Larcker. 2012. "The incentives for tax planning." *Journal of Accounting and Economics* 53 (2012), h. 391-411. Diakses tanggal 15 Oktober 2013, dari www.sciencedirect.com.
- Badertscher, B.A., S.P. Katz, dan S.O. Rego. 2012. "The Separation of Ownership and Control and Its Impact on Corporate Tax Avoidance." *Journal of Accounting and Economics*, Forthcoming, Columbia Business School Research Paper No. 13-64. Diakses tanggal 21 September 2012, dari <http://ssrn.com/abstract=1338282>.

- Balakrishnan, K., J. Blouin, dan W. Guay. 2012. "Does Tax Aggressiveness Reduce Corporate Transparency?" Diakses tanggal 30 Agustus 2013, dari <http://ssrn.com/abstract=1792783>.
- Bauwhede, H.V., M. Willekens, dan A. Gaeremynck. 2000. "Audit Quality, Public Ownership and Firms' Discretionary Accruals Management." Catholic University of Leuven, Department of Applied Economics, Belgium. Diakses tanggal 29 November 2012, dari <http://aaahq.org/audit/midyear/01midyear/papers/HVB-MW-3b.PDF>.
- BAPEPAM. 2004. *Peraturan Nomor IX.I.5: Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Diakses tanggal 13 September 2012, dari <http://www.bapepam.go.id/old/hukum/peraturan/IX/IX.I.5.pdf>.
- BEI. 2004. *Keputusan Direksi Bursa Efek Jakarta Nomor: Kep-305/BEJ/07-2004 Tentang Peraturan Nomor I-A Tentang Pencatatan Saham dan Efek Bersifat Ekuitas Selain Saham yang Diterbitkan oleh Perusahaan Tercatat*.
- Bedard, J. dan S. Paquette. 2010. "Perception of Auditor Independence, Audit Committee Characteristics, and Auditor Provision of Tax Services." <http://ssrn.com/abstract=1084099>. Diakses tanggal 31 Oktober 2013.
- Budiman, J. dan Setiyono. 2012. "Pengaruh Karakter Eksekutif Terhadap Penghindaran Pajak (Tax Avoidance)." *Simposium Nasional Akuntansi XV*. Diakses tanggal 23 Oktober 2012, dari sna.akuntansi.unikal.ac.id/makalah/092-PPJK-29.pdf.
- Core, J.E., R.W. Holthausen, dan D.F. Larcker. 1999. "Corporate governance, chief executive officer compensation, and firm performance." *Journal of Financial Economics* 51 (1999), h. 371-406. Diakses tanggal 14 Oktober 2012, dari www.sciencedirect.com.
- Core, J.E., W. Guay, dan D.F. Larcker. 2008. "The power of the pen and executive compensation." *Journal of Financial Economics* 88 (2008), h. 1-25. Diakses tanggal 15 Oktober 2012, dari www.sciencedirect.com.
- Cummings, R.G., J. Martinez-Vazquez, M. McKee, dan B. Torgler. 2009. "Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment." *Journal of Economic Behavior & Organization* 70 (2009), h. 447-457. Diakses tanggal 15 Oktober 2012, dari www.sciencedirect.com.
- Dassen, R.J.M. 1995. "Audit quality: An empirical study of the attributes and determinants of audit quality perceptions." *Thesis*. Diakses tanggal 18 Mei 2013, dari <http://arno.unimaas.nl/show.cgi?fid=5780>.

- Desai, M.A., A. Dyck, dan L. Zingales. 2007. "Theft and taxes." *Journal of Financial Economics* 84 (2007), h. 591-623. Diakses tanggal 28 September 2012, dari www.sciencedirect.com.
- Desai, M.A. dan D. Dharmapala. 2006. "Corporate Tax Avoidance and High Powered Incentives." *Journal of Financial Economics* 79 (2006), h. 145-179. Diakses tanggal 2 November 2013, dari www.sciencedirect.com.
- Desai, M.A. dan D. Dharmapala. 2009. "Corporate Tax Avoidance and Firm Value." *The Review of Economics and Statistics* 91 (3), h. 537-546. Diakses tanggal 30 Agustus 2013, dari www.sciencedirect.com.
- Dyreng, S.D., M. Hanlon, dan E.L. Maydew. 2007. "Long-Run Corporate Tax Avoidance." Diakses tanggal 18 Juni 2012 dari <http://ssrn.com/abstract=1017610>.
- Dyreng, S.D., M. Hanlon, dan E.L. Maydew. 2009. "The Effects of Executives on Corporate Tax Avoidance." <http://ssrn.com/abstract=1158060>. Diakses tanggal 18 Juni 2012.
- Fama, E.F. dan M.C. Jensen. 1983. "Separation of Ownership and Control." *Journal of Law and Economics*, Vol. 26, No. 2, (Jun., 1983), pp. 301-325. Diakses tanggal 12 Januari 2014, dari <http://links.jstor.org/sici?sici=0022-2186%28198306%2926%3A2%3C301%3ASOOAC%3E2.0.CO%3B2-A>.
- Frank, M.M., L.J. Lynch, dan S.O. Rego. 2008. "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting." Diakses tanggal 4 Oktober 2012, dari <http://ssrn.com/abstract=647604>.
- Fuest, C. dan N. Riedel. 2009. "Tax evasion, tax avoidance and tax expenditures in developing countries: A review of the literature." Diakses tanggal 18 Juni 2012 dari <http://www.sbs.ox.ac.uk/centres/tax/Documents/reports/TaxEvasionReportDFIDFINAL1906.pdf>.
- Gaertner, F.B. 2011. "CEO After-tax Compensation Incentives and Corporate Tax Avoidance." <http://ssrn.com/abstract=1524390>. Diakses tanggal 1 Desember 2012.
- Gauthier, T.D. 2001. "Detecting Trends Using Spearman's Rank Correlation Coefficient." *Environmental Forensics* (2001) 2, 359-362. Diakses tanggal 17 Januari 2014 dari <http://plaza.ufl.edu/yiz21cn/refer/trend%20detection%20using%20spearman%20rank%20cc.pdf>.
- Ghozali, I. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Cetakan 4. Semarang: Badan Penerbit Universitas Diponegoro.

- Handayani, C. 2007. "Analisis Pengaruh Proporsi Kepemilikan Saham Terhadap Kebijakan Pendanaan Dalam Meningkatkan Kinerja Perusahaan." *Tesis*, Fakultas Ekonomi, Universitas Diponegoro Semarang.
- Hanlon, M. dan S. Heitzman. 2010. "A Review of Tax Research." *Working Paper Series*. Diakses tanggal 12 September 2012, dari [http:// papers.ssrn.com/sol3/papers.cfm?abstract_id=1476561](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1476561).
- Hoque, J., M.Z.H. Bhuiyan, dan A. Ahmad. 2011. "Tax Evasion and Avoidance Crimes – A Study on Some Corporate Firms of Bangladesh." <http://www.wbiconpro.com/Tax%20Evasion%20and%20Avoidance%20Crimes.PDF>. Diakses tanggal 21 September 2012.
- Irawan, H.P. dan A. Farahmita. 2012. "Pengaruh Kompensasi Manajemen dan *Corporate Governance* Terhadap *Tax Avoidance*." *Skripsi*, Fakultas Ekonomi, Universitas Indonesia.
- Khaoula, A. dan Z.M. Ali. 2012. "The board of directors and the corporate tax planning: Empirical Evidence from Tunisia." *International Journal of Accounting and Financial Reporting* ISSN 2162-3082 2012, Vol. 2, No. 2 Page 142-157. Diakses tanggal 30 Agustus 2013 dari www.macrothink.org/ijafjr.
- Krishnan, G.V. dan G. Visvanathan. 2007. "Does The SOX Definition of An Accounting Expert Matter? The Association Between Audit Committee Directors' Accounting Expertise and Accounting Conservatism." Diakses tanggal 2 Januari 2013, dari <http://ssrn.com/abstract=866884>.
- KNKG. 2006. *Indonesia's Code of Good Corporate Governance*. Diakses tanggal 1 Agustus 2012 dari [http:// www.ecgi.org/ codes/ documents/ indonesia_cg_2006_en.pdf](http://www.ecgi.org/codes/documents/indonesia_cg_2006_en.pdf)
- Lanis, R. dan G. Richardson. 2011. "The effect of board of director composition on corporate tax aggressiveness." *J. Account, Public Policy* 30 (2011), h. 50-70. Diakses tanggal 15 Oktober 2012, dari www.sciencedirect.com.
- Lim, Y. 2011. "Tax avoidance and underleverage puzzle: Korean evidence." Springer. Diakses tanggal 20 November 2011, dari www.sciencedirect.com.
- Mangoting, Y. 1999. "Tax Planning : Sebuah Pengantar Sebagai alternatif Meminimalkan Pajak". *Jurnal Akuntansi dan Keuangan*, Mei 1999, Vol. 1 No. 1, h.43 – 53. Diakses tanggal 29 Mei 2012, dari <http://puslit.petra.ac.id/journals/accounting/>.
- Mangunsong, S. 2002. "Peranan Tax Planning Dalam Mengefisiensikan Pajak Penghasilan." *Jurnal Ilmiah Akuntansi*, November 2002, Vol.2 No.1, h.44-

54. Diakses tanggal 29 Mei 2012, dari [majour.maranatha.edu/ index.php/ jurnal-akuntansi/article/view/.../pdf](http://majour.maranatha.edu/index.php/jurnal-akuntansi/article/view/.../pdf).
- Minnick, K. dan T. Noga. 2010. "Do corporate governance characteristics influence tax management?" *Journal of Corporate Finance* 16 (2010), h. 703-718. Diakses tanggal 15 Oktober 2012, dari www.sciencedirect.com.
- Mulherin, J.H. 2005. "Corporations, collective action and corporate governance: One size does not fit all." *Public Choice* (2005) 124: 179-204 Springer. Diakses tanggal 30 Agustus 2012 dari <http://proquest.com>.
- Muntoro, R.K. 2007. "Membangun Dewan Komisaris yang Efektif." Diakses tanggal 13 September 2012 dari [http:// lmfeui.com/ data/ mui_Membangun %20Dewan %20Komisaris %20% 20yang %20Efektif_Ronny %20K% 20Muntoro.pdf](http://lmfeui.com/data/mui_Membangun%20Dewan%20Komisaris%20%20yang%20Efektif_Ronny%20K%20Muntoro.pdf).
- Pohan, H.T. 2008. "Pengaruh *Good Corporate Governance*, Rasio Tobin Q, Perata Laba Terhadap Penghindaran Pajak pada Perusahaan Publik." *Skripsi*, Fakultas Ekonomi, Universitas Trisakti.
- Presley, T.J. dan L.J. Abbott. 2013. "AIA submission: CEO overconfidence and the incidence of financial restatement." *Advances in Accounting, incorporating Advances in International Accounting* 29 (2013), h. 74–84. Diakses tanggal 27 Agustus 2013 dari www.sciencedirect.com.
- Punch, K.F. 2005. *Introduction to Social Research Quantitative and Qualitative Approaches*. 2nd ed. London: SAGE Publications Ltd.
- Putri, D.M. 2011. "Pengaruh Karakteristik Komite Audit Terhadap Manajemen Laba." *Skripsi*, Fakultas Ekonomi, Universitas Diponegoro Semarang.
- Rego, S.O. 2002. "Tax Avoidance Activities of U.S. Multinational Corporations." <http://ssrn.com/abstract=320343>. Diakses tanggal 29 Agustus 2013.
- Rego, S.O. dan R. Wilson. 2008. "Executive Compensation, Tax Reporting Aggressiveness, and Future Firm Performance." [http://areas.kenan-flagler.unc.edu/Accounting/TaxCenter/taxsym09/Documents/Rego%20and %20Wilson%202008.pdf](http://areas.kenan-flagler.unc.edu/Accounting/TaxCenter/taxsym09/Documents/Rego%20and%20Wilson%202008.pdf). Diakses tanggal 9 Oktober 2012.
- Rego, S.O. dan R. Wilson. 2012. "Equity Risk Incentives and Corporate Tax Aggressiveness." *Journal of Accounting Research* Vol. 50 No.3 June 2012, h. 775-810. Diakses tanggal 30 Agustus 2013, dari www.sciencedirect.com.
- Robinson, J.R., Y. Xue, dan M.H. Zhang. 2012. "Tax planning and financial expertise in the audit committee." Diakses tanggal 2 Desember 2012, dari <http://ssrn.com/abstract=2146003>.

- Sabli, N. dan R.M. Noor. 2012. "Tax Planning and Corporate Governance." *3rd International Conference on Business and Economic Research (3rd ICBER 2012) Proceeding*, [http://www.internationalconference.com.my/proceeding/icber2012_proceeding/139_407_3rdICBER2012_Proceeding_PG1996_2020 .pdf](http://www.internationalconference.com.my/proceeding/icber2012_proceeding/139_407_3rdICBER2012_Proceeding_PG1996_2020.pdf). Diakses tanggal 21 September 2012.
- Sartori, N. 2009. "Effects of Strategic Tax Behaviors on Corporate Governance." *Selected Works*, http://works.bepress.com/nicola_sartori/1. Diakses tanggal 25 Mei 2012.
- Sekaran, U. 2006. *Research Methods for Business*. Metodologi Penelitian untuk Bisnis. Edisi 4. New York: John Wiley & Sons Inc.
- Skousen, K.F., S.M. Glover, dan D.F. Prawitt. 2005. *An Introduction to Corporate Governance and the SEC*. United States: Thomson, South-Western.
- Slemrod, J. dan S. Yitzhaki. 2002. "Tax Avoidance, Tax Evasion, and Administration." *Handbook of Public Economics*, Volume 3, Edited by A.J Auerbach and M. Feldstein, p. 1423-1470. Diakses tanggal 17 Juli 2012 dari <http://www.nber.org/papers/w7473>.
- Solomon, J. 2007. *Corporate Governance and Accountability*. 2 ed. The Atrium, West Sussex: John Wiley & Sons, Ltd.
- Timothy, Y.C.K. 2010. "Effects of Corporate Governance on Tax Aggressiveness." *Hong Kong Baptist University*. Diakses tanggal 1 Desember 2012 dari lib-sca.hkbu.edu.hk/trsimage/hp/07014341.pdf.
- Tucker, J.W. dan P. Zarowin. 2006. "Does Income Smoothing Improve Earnings Informativeness?" *The Accounting Review*, 2006, Vol. 81 (1), <http://ssrn.com/abstract=744708>. Diakses tanggal 4 November 2013.
- Wahab, N.S.A. dan K. Holland. 2012. "Tax planning, corporate governance and equity value." *The British Accounting Review* 44 (2012), h. 111-124. Diakses tanggal 15 Oktober 2012, dari www.sciencedirect.com.
- Watts, R.L. dan J.L. Zimmerman. 1986. *Positive Accounting Theory*. New Jersey: Prentice-Hall, Inc.
- Wilson, R. 2007. "An Examination of Corporate Tax Shelter Participants." <http://tippie.uiowa.edu/accounting/mcgladrey/pdf/wilson.pdf>, diakses tanggal 1 Oktober 2012.
- Xie, B., W.N. Davidson III, dan P.J. DaDalt. 2003. "Earnings management and corporate governance: the role of the board and the audit committee."

Journal of Corporate Finance 9 (2003), h. 295-316. Diakses tanggal 2 November 2013, dari www.sciencedirect.com.

Xu, X. dan Y. Wang. 1999. "Ownership structure and corporate governance in Chinese stock companies." *China Economic Review* 10 (1999) 75-98. Diakses tanggal 5 Juni 2012, dari www.sciencedirect.com.

Yin, Y. dan R.J. Carroll. 1990. "A Diagnostic for Heteroscedasticity Based on The Spearman Rank Correlation." *Statistics & Probability Letters* 10 (1990) 69-76. Diakses tanggal 13 Desember 2013, dari www.sciencedirect.com.

Zhou, Y. 2011. "Ownership Structure, Board Characteristics, and Tax Aggressiveness." *Thesis*, Lingnan University.