

DAFTAR PUSTAKA

- Annisa, N. A., & Kurniasih, L. (2012). Pengaruh Corporate Governance terhadap Tax Avoidance. *Jurnal Akuntansi & Auditing*, Vol.8, 95 -189
- Anwar Pohan, Chairil, "Manajemen Perpajakan: Strategi perencanaan Pajak dan Bisnis". Cetakan Pertama, Kompas Gramedia, Jakarta, 2013
- Astuti, TP., Aryani, YN. 2016. Tren Penghindaran Pajak Perusahaan Manufaktur di Indonesia yang Terdaftar di BEI Tahun 2001-2014, *Jurnal Akuntansi*, XX(3), 375-388.
- Arli, Fadhli, Warzuqni.(2010).Faktor-faktor yang Mempengaruhi struktur Modal Pada Perusahaan Manufaktur Go Public Di BEI tahun 2005-2007.
- Armstrong, C.S., Blouin, J.L., Jagolinzer, A.D. and Larcker, D.F. (2015), "Corporate governance, incentives, and tax avoidance", *Journal of Accounting and Economics*, Vol. 60 No. 1, pp. 1-17.
- Armstrong, C.S., Blouin, J.L. and Larcker, D.F. (2012), "The incentives for tax planning", *Journal of Accounting and Economics*, Vol. 53 Nos 1/2, pp. 391-411.
- Ayers, B.C., Laplante, S.K. and McGuire, S.T. (2010), "Credit ratings and taxes: the effect of book-tax differences on ratings changes", *Contemporary Accounting Research*, Vol. 27 No. 2, pp. 359-402.
- Bhojraj, S. and Sengupta, P. (2003), "Effect of corporate governance on bond ratings and yields: the role of institutional investors and outside directors", *The Journal of Business*, Vol. 76 No. 3, pp. 455-475.
- Blouin, J. (2014), "Defining and measuring tax planning aggressiveness", *National Tax Journal*, Vol. 67 No. 4, pp. 875-900.
- Brigham, Eugene F., dan Houston, Joel F. (2011). Manajemen Keuangan Buku Dua Edisi Kedelapan, Jakarta: Erlangga.
- Brown, Karen B. "A Comparative Look at Regulation of Corporate Tax Avoidance" Springer, New York, 2012
- Darussalam, (2009). Tax Planning, Tax Avoidance, dan Tax Evasion. www. Ortax.org.

- Desai, M.A. and Dharmapala, D. (2009), “Corporate tax avoidance and firm value”, *The Review of Economics and Statistics*, Vol. 91 No. 3, pp. 537-546.
- Dewi, Ni Komang Trie Julianti dan Ni Ketut Lely Aryani Merkusiwati. 2016. Faktor-faktor Yang Mempengaruhi Persepsi Wajib Pajak Mengenai Etika Atas Penggelapan Pajak (Tax Evasion). Universitas Udayana.
- Diamond, D.W. (1984), “Financial intermediation and delegated monitoring”, *Review of Economic Studies*, Vol. 51 No. 3, pp. 393-414.
- Dyreng, S.D., Hanlon, M. and Maydew, E.L. (2008), “Long-run corporate tax avoidance”, *The Accounting Review*, Vol. 83 No. 1, pp. 61-82.
- Dyreng, S.D., Hanlon, M. and Maydew, E.L. (2010), “The effects of executives on corporate tax avoidance”, *The Accounting Review*, Vol. 85 No. 4, pp. 1163-1189.
- Eisenhardt, Kathleen M., 1989, “Agency Theory: An Assessment and Review,” *Academy of Management Review*, Vol. 14, No. 1, h. 57-74.
- Fabozzi, Frank dan Modigliani France. 2004. Capital Market. Second Edition. New Jersey : Prentice Hall.
- Fitriyah, Wikartika. (2018). Pengujian Trade Off Theory dan Pecking Order Theory di Jakarta Islamic Index. *BISMA (Bisnis dan Manajemen)*, Vol. 10 No.2 pp.90-101
- Ghozali, Imam. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS21*. Semarang: Universitas Diponogoro
- Goddard, J., Molyneux, P., Wilson, J.O.S. and Tavakoli, M. (2007), “European banking: an overview”, *Journal of Banking and Finance*, Vol. 31 No. 7, pp. 1911-1935.
- Guenther, D.A., Matsunaga, S.R. and Williams, B.M. (2017) “Is tax avoidance related to firm risk?”. *The Accounting Review*, . Vol. 92 No. 1, pp 115-136.
- Hanlon, M. and Heitzman, S. (2010), “A review of tax research”, *Journal of Accounting and Economics*, Vol. 50 Nos 2/3, pp. 127-178.
- Herlina Kartika (2019). “Tax Justice Laporkan Bentoel Lakukan Penghindaran Pajak” . <https://nasional.kontan.co.id>. diakses 20 Oktober 2019
- Horne, James C. Van dan John M Wachowicz, Jr. 2012. Prinsip-prinsip Manajemen Keuangan (Edisi 13). Jakarta : Salemba Empat.

- Hutami, Sri. (2010). "Tax Planning (Tax Avidance dan Tax Evasion) Dilhat dari Teori Etika". *Jurnal Politeknosains*. Vol. XI No. 2, pp 57-64.
- Ichsan Emrald (2013). "Kasus Pajak BCA Jalan Masuk Penyalahgunaan BLBI". <https://www.republika.co.id>. diakses 20 Oktober 2019
- Ilyas Istianur. (2018). Penerimaan Pajak 2017 sudah Optimal. <https://www.liputan6.com>. diakses 12 Mei 2019.
- Inger, K.K. (2014), "Relative valuation of alternative methods of tax avoidance", *The Journal of the American Taxation Association*, Vol. 36 No. 1, pp. 27-55.
- Jacob, F. 2014. "An Empirical Study of Tax Evasion and Tax Avoidance" *A Critical Issue in Nigeria Economic Development*. Issn, 5(18), 22–27.
- Jensen & Meckling, 1976, The Theory of The Firm: Manajerial Behaviour, Agency Cost, and Ownership Structure, *Journal of Financial and Economics*, 3:305-360
- Jost Hendrik Kovermann. (2018). Tax Avoidance, Tax Risk, and The Cost Debt in a Bank Dominated Economy. *Managerial Auditing Jaournal* , ppl 0268-6902
- Katharine. Stepehen J. James Stekelberg. (2019). Pengaruh Kebutuhan, Ketidakpastian dan Risiko Pajak terhadap Tax Avoidance. *Journal of Accounting,Auditing, & Finance*. Vol. 34 No. 1, pp 151–176.
- Keputusan Menteri Keuangan Republik Indonesia. "Penentuan Perbandingan antara Hutang dan Modal Sendiri untuk Keperluan Pengenaan Pajak Penghasilan". No.1002/KMK.04/1984.
- Khalida. (2016). Pengaruh Penghindaran Pajak terhadap Biaya Utang dengan Kepemilikan Institusional sebagai Variabel Moderasi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Skripsi S1 Fakultas Ekonomi Universitas Airlangga Surabaya*
- Kholbadalov, Utkir. (2012). The Relationship of Corporate Tax advoidance, Cost of Debt and Institusional Ownership: Evidence from Malaysia. *Atlantic Review of Economics*. 2st Volume. 2012.
- Kim, J.-B., Li, O.Z. and and Li, Y. (2010), "Corporate tax avoidance and bank loan contracting", working paper, City University of Hong Kong, November 2010.
- Lim, Y. (2011). "Tax avoidance, cost of debt and shareholder activism: evidence from Korea". *Journal of Banking and Finance*. Vol. 35 No. 2, pp 456-470.

- Marcelliana, Anna., dan Anna Purwaningsih. 2012. Pengaruh Tax Avoidance Terhadap Cost of Debt. Jurnal Akuntansi & Keuangan. Yogyakarta: Universitas Atma Jaya
- Mardiasmo dan Rachmat Soemitro, 2009, Perpajakan, Edisi Revisi Ravika Aditama, Jakarta.
- Masri, Indah dan Martani. (2012). "Pengaruh Tax avoidance terhadap cost of debt ". *Simposium Nasional Akuntansi XV. Universitas Indonesia*.
- Naufaldy Pratama, Syahril. Indah Masri. (2017). Pengujian Tax Avidance dan Risiko Kebangkrutan terhadap Cost of Debt dan Insentif Pajak sebagai Pemoderasi. *Konferensi Ilmiah Akuntansi IV*. ISBN 978-602- 70083-4 -2
- Neuman, S.S., Omer, T.C. and Schmidt, A.P. (2013), "Examining the association between tax risk and tax outcomes", working paper, University of Missouri, August 2013.
- Organization for Economic Cooperation and Development. (2004). OECD Principles of Corporate Governance 2004. The OECD Paris.
- Pittman, J.A. and Fortin, S. (2004), "Auditor choice and the cost of debt capital for newly public firms", *Journal of Accounting and Economics*, Vol. 37 No. 1, pp. 113-136.
- Pratama, N., Djaddang, S., Masri, I. 2017. Pengujian Tax Avoidance dan Risiko Kebangkrutan Terhadap Cost of Debt dan Insentif Pajak sebagai Pemoderasi, *Konferensi Ilmiah Akuntansi IV*, 2-3 Maret 2017.
- Utama, F, Kirana, dan Sitanggang. 2019. "Pengaruh Penghindaran pajak terhadap Biaya Hutang dan Kepemilikan Institusional Sebagai Pemoderasi", *Journal Businnes and Accounting*, Vol. 21, No. 1, Juni 2019, pp47-60.
- Price waterhouse Coopers.(2004). Tax risk management. Available at: http://www.pwc.com/en_GX/gx/tax-management-strategy/pdf/tax-risk-management-guide.pdf
- Putera, Bayu Septadona. (2006). Analisis Pengaruh Struktur Kepemilikan, Rasio Pertumbuhan dan Return on Asset terhadap Kebijakan Pendanaan. Tesis. Yogyakarta: Universitas Diponegoro
- Rego, S.O. and Wilson, R. (2015), "Equity risk incentives and corporate tax aggressiveness", *Journal of Accounting Research*, Vol. 50 No. 3, pp. 775-810.

- Rendy. (2018). Pengaruh *Tax Avidance* terhadap Biaya Utang (*Cost of Debt*) dengan Transparansi Perusahaan sebagai Variabel Moderating. *Skripsi S1 Fakultas Ekonomi Universitas Islam Negeri Syarif Hidayatullah Jakarta*.
- Rian Dwi. (2017). Pengaruh Penghindaran Pajak terhadap Nilai Perusahaan dan Biaya Agensi: Transparansi informasi sebagai variabel Pemoderasi. *Skripsi S1 Fakultas Ekonomi Universitas Diponegoro Semarang*.
- Ross, Randolph. 2009. *Corparet Finance Fundamentals*. 9th edition. McGraw-Hill Companies Inc, New York
- Sartika, Widya. (2012). Analisis Hubungan Penghindaran Pajak Terhadap Biaya Hutang dan Kepemilikan Institusional sebagai Variabel Pemoderasi. *Skripsi S1 Fakultas Ekonomi Universitas Diponegoro Indonesia*.
- Suandy, Erly. (2011). *Hukum Pajak* (Edisi 5). Jakarta: Salemba Empat.
- Shevlin, T., Urcan, O. and Vasvari, F. (2013), “Corporate tax avoidance and public debt costs”, working paper, University of California, Irvine, August 2013.
- Spitz, Barry. 1983. *International Tax Planning*. 2nd edition: 79. London
- Thamrin Abdullah. (2017). Modul 1. *Bank dan Lembaga Keuangan*. Jakarta.: Bumi Aksara.
- Unpas. n. D. Pengukuran Penghindaran pajak. <http://repository.unpas.ac.id> diakses 24 Mei 2019.
- Van Tendeloo, B. and Vanstraelen, A. (2005), “Earnings management under german GAAP versus IFRS”, *European Accounting Review*, Vol. 14 No. 1, pp. 155-180.
- Vaughan, Emmet J. and Curtis M. Elliot. 1996. *Fundamentals of Risk and Insurance*. New York: John Willey & Sons Inc.