

DAFTAR PUSTAKA

- Armstrong, C. S., Blouin, J. L. & Larcker, D. F. 2012. *Corporate Governance, Incentives, and tax avoidance*. *Journal of Accounting and Economics*, 53, 391-411.
- Annuar, H. A., Salihu, I. A., Sheikh Obid, S. N. 2014. *Corporate Ownership, Governance and tax avoidance: An Interactive Effects*. *Social and Behavioral Sciences*.
- Baltagi, Badi H., 2005. *Econometric Analysis of Panel Data, Third Edition*. John Wiley & Sons, Ltd., Chichester.
- Chen, S., Chen, X., Cheng, Q. & Shevlin, T. 2010. *Are Family Firms More Tax Aggressive than Non-Family Firms?* *Journal of Financial Economics*, 95, 41-61.
- Christensen, J. & Murphy, R. 2004. *The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the Bottom Line*. *Development*, 47, 37-44.
- Derashid, C. & Zhang, H. (2003). *Effective tax rates and “industrial policy” hypothesis: evidence from Malaysia*. *Journal of International Accounting & Taxation*, 12, 45-62.
- Dyreng, S. D., Hanlon, M. & Maydew, E. L. 2008. *Long-Run Corporate Tax Avoidance*. *The Accounting Review*, 83, 61-82.
- Dyreng, S. D., Hanlon, M. & Maydew, E. L. 2010. *The Effects of Executives on Corporate tax avoidance*. *The Accounting Review*.
- Egger, P., Eggert, W. & Winner, H. 2010. *Saving Taxes through Foreign Plant Ownership*. *Journal of International Economics*.
- Gujarati, N. & Porter, D. C. 2009. *Basic Econometrics*. New York McGraw-Hill/Irwin.
- Haniffa, R. M. & Cooke, T. E. 2002. *Culture, Corporate Governance and Disclosure in Malaysian Corporations*. *ABACUS*, 38(3), 317-349.
- Hanlon, M. & Heitzman, S. 2010. *A review of Tax Research*. *Journal of Accounting and Economics*, 50, 127-178.
- Huang, R. D. & Shiu, C. Y. 2009. *Local effects of foreign ownership in an emerging*

financial market: evidence from qualified foreign institutional investors in Taiwan. Financial Management, Autumn, 567-602.

Huizinga, H. & Nicodeme, G. 2006. *Foreign Ownership and Corporate Income Taxation: an Empirical Evaluation. European Economic Review, 50(5), 1223-1244*

Huseynov, F. & Klamm, B. K. 2012. *tax avoidance, Tax Management and Corporate Social Responsibility. Journal of Corporate Finance, 18(4), 804-827.*

Kinney, M. & Lawrence, J. 2000. *An Analysis of the Relative US Tax Burden of US Corporations Having Substantial Foreign Ownership. National Tax Journal, 53, 9-22.*

Komite Nasional Kebijakan *Governance*. 2006. *Pedoman Umum Good Corporate Governance di Indonesia 2006.*

Lanis, R. & Richardson, G. 2012. *Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis. Journal of Accounting and Public Policy, 30(1), 50-70.*

Minnick, K. & Noga, T. 2010. *Do Corporate Governance Characteristics Influence Tax Management? Journal of Corporate Finance, 16(5), 703-718.*

Mohd Ghazali, N. A. 2010. *Ownership Structure, Corporate Governance and Corporate Performance in Malaysia. International Journal of Commerce and Management, 20(2), 109-119.*

Nga, E., Iskandar, T. M. & Yatim, P. 2012. *Corporate ownership and corporate governance. Paper presented at the 2nd Accounting Research & Education Conference (AREC), UiTM Shah Alam, Malaysia*

Preuss, L. 2010. *tax avoidance and corporate social responsibility: you can't do or can you? Corporate Governance, 10(4), 365-385.*

Salihu, I. A., Sheikh Obid, S. N. & Annuar, H. A. 2013. *Measures of Corporate Tax Avoidance: Empirical Evidence from an Emerging Economy. International Journal of Business and Society, 14 (3), 412-427.*

Salihu, I. A., Sheikh Obid, S. N. & Annuar, H. A. 2015. *Foreign Investors' Interests and Corporate tax avoidance: Evidence From Emerging Economy. Journal of Contemporary Accounting and Economics.*

- UNCTAD. 2015. *United Nations Conference on Trade and Development, World Investment Report. Reforming International Investment Governance*. New York and Geneva: Author.
- Van Horne, James C. & John M. Wachowicz. 1997. *Prinsip-prinsip Manajemen Keuangan*. Jakarta: Salemba Empat.
- Williams, D. F. 2007b. *Developing the Concept of Tax Governance*. London: KPMG.
- Zimmerman, J. 1983. *Taxes and firm size*. *Journal of Accounting and Economics*, 5, 119-149.