

## Daftar Pustaka

- Association of Certified Fraud Examiners. *Fraud Examiners Manual (Internasional Edition)* : 2017
- Abdul Wahab, E.A., Arif, A.M., Marzuki, M.M., Sanusi, Z.M., 2017. "Political Connections, Corporate Governance, and Tax Agresssiveness in Malaysia" : *Emeral Insight*, 25(3), 424-451
- Aldridge, E.J., & A.S. Sutojo. 2005. *Good Corporate Governance: Tata Kelola Perusahaan yang Sehat*. Damar Media Pustaka. Jakarta.
- Alijoyo, A., & Zaini, S. (2004). *Komisaris Independen, Penggerak Praktik GCG di Perusahaan* : Penerbit PT Indeks, Jakarta.
- Arifah, D.A. 2012. "Pengaruh Mekanisme Corporate Governance terhadap Pengungkapan Intellectual Capital : Pada Perusahaan IC Intensive" : *Jurnal Akuntansi dn Keuangan Indonesia*, Vol.9, No.2.
- Balakrishnan, K., Blounin, J., Guay, W. 2018. "Tax Aggressiveness and Corporate Transparency". *The Accounting Review* 94 Vol 1
- Beneish M.D. 1999. "The Detection of Earnings Manipulation". *Finansial Analysts Journal*
- Beuselinck C., Blanco B., Dhole S., Lobo G.J. 2018. "Financial Statement Readability and Tax Agressiveness". *SSRN Electronic Journal*
- Chen, G., Firth, M., Gao Daniel, M., Rui Oliver, M. 2005. "Ownership Structure, Corporate Governance, and Fraud : Evidence from China". *Journal of Corporate Finance* 12, 424-448
- Chen, S.X., CHEN, Q., CHENG., T. SHEVLIN. 2010. "Are Family Firms More Tax Aggressive than Non-Family Firms?". *Journal of Financial Economics* 95, 41-61
- Cressey, D. R. 1950. "The Criminal Violation of Financial Trust. American Sociological Review". Retrieved from [www.JSTOR.org](http://www.JSTOR.org).

- E.Diamastuti. 2012. “Ke (Tidak) Patuhan Wajib Pajak : Potret Self Assessment System”. *Ekuitas : Jurnal Ekonomi dan Keuangan*. 80/DIKTI/Kep/2012
- Erickson, M., M. Hanlon., E.Maydew. 2004. “How Much Will Firms Pay for Earnings that Do Not Exist? Evidence of Taxes Paid on Allegedly Fraudulent Earnings”. *The Accounting Review* 79, 387–408.
- Eisenhardt, K.M. 1989. *Building Theories from Case Study Research*. Academy of Management Review, pp.532-550.
- Frank, M., Lynch, L., dan Rego, S. 2009. “Tax reporting aggressiveness and its relation to aggressive financial reporting”. *The Accounting Review*, Vol.84 : 467-496.
- Garbarino, C. 2011. *Aggressive Tax Strategies and Corporate Tax Governance: an Institutional Approach*. ECFR, 277 – 304.
- Hanna., Haryanto, M. 2016. “Agresivitas Pelaporan Keuangan, Agresivitas Pajak, Tata Kelola Perusahaan dan Kepemilikan Keluarga”. *Jurnal Akuntansi*, Vol.XX, 03, 407-419.
- Hashim H., Ariff A., Amrah M. 2016. “Accounting Irregularities and Tax Aggressiveness”. *International Journal of Economics, Management and Accounting* 24, 1-14.
- Holland K., Abdul Wahab N.S. 2012. “Tax Planning, Corporate Governance, and Equity Value”. *The British Accounting Review*. Vol 44, 111-124.
- Jihene, F., Moez, D. 2019. “The Moderating Effect of Audit Quality on CEO Compensation and Tax Avoidance: Evidence from Tunisian Context”. *IJEFI*, 9(1), 131-139.
- Jensen, M. C., William H. M. 1976. “Theory of The Firm: Managerial Behavior, Agency Cost , and Ownership Structure”. *Journal of Financial Economics* 3 (1976), 305-360.

- Kanagaretman K., Lee J., Lim C.Y., Lobo G. 2016. "Relation Between Auditor Quality and Corporate Tax Aggressiveness : Implications of Cross-Country Institutional Differences". *Singapore Management University School of Accountancy Research Paper*. No-37.
- Lanis, R., Richardson, G. 2012. "Corporate Social Responsibility and Tax Aggressiveness : a test of legitimacy theory". 2012. *Emerald Insight*, Vol.26 (1), 75-100.
- Lennox, C., Liwoysky, P., Pittman, J. 2013. "Tax Aggressiveness and Accounting Fraud". *Journal of Accounting Research*, Vol :00, No.0
- Mahesarani Dwi.S., Chariri A. 2016. "*Corporate Governance and Financial Statement Frauds : Evidence From Indonesia*". ICCEBA
- McBarnet, Doreen. 2001. "When Compliance Is Not the Solution But the Problem: From Changes in Law to Changes in Attitude". *Centre for Tax System Integrity Working Paper* No. 18. Canberra, ACT: Australian National University. Research School of Social Sciences.
- Mulyadi,M., Anwar,Y. 2015. "Corporate Governance, Earning Management and Tax Management". *ELSEVIER*. 363-366.
- Nurkholik. 2017. "Fenomena Kecurangan Pelaporan Pajak (Studi Kasus Pada Perusahaan PT.XYZ)". Universitas Diponegoro Semarang
- Rezaee, Z. (2005). "Causes , consequences , and deterence of financial statement fraud". 16, 277–298.
- Rezaee, Z. R. Riley. 2009. *Financial Statement Fraud: Prevention and Detection*. Second Edition, United State of America: John Wiley.
- Sugiyono. 2016. *Meode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung. Alfabeta.

- Susanto Y.K., Pirzada K., Andrienne S.2019. “Is Tax Aggressiveness an Indikator of Earnings Management?” : *Polish Journal of Management Studies: Vol.20 No.2*
- Suyanto, Krisnata Dewi dan Supramono. 2012. “Likuiditas, leverage, komisaris independen, dan manajemen laba terhadap agresivitas pajak perusahaan”. *Jurnal Keuangan dan Perbankan*, 16(2), 167-177.
- Putri A., Rohman A., Chariri A. 2016. “Tax Avoidance, Earning Management, and Corporate Governance Mecanism (Evidence From Indonesia)”, *IJER*, 13 (4), 1531-1546.
- Tarjo dan I. Kusumawati. 2006. “Anallisis Prilaku WP Orang Pribadi terhadap Pelaksanaan Self Assessment System: Satu Studi di Bangkalan”. *JAAI*. 10(1): 101-120
- Zeng, Tao. 2015. “Corporate Social Responsibility, Tax Aggressiveness, and Firm Market Value”, *AP Vol. 15 No.1*.