

Daftar Pustaka

- Abbott, J., S. Parker, dan G. Peters. 2004. "Audit Committee Characteristics and Restatements." *Auditing: A Journal of Practice and Theory*, Vol. 23 No. 1, pp. 69-87.
- Aji, Fajar Pratama dan Sartika Wulandari. 2022. "Analisis Determinan Penghindaran Pajak Pada Perusahaan Industri Barang Konsumsi." *Owner: Riset & Jurnal Akuntansi*, Vol. 6 No. 3.
- Annisa, Nuralifmida Ayu dan Lulus Kurniasih. 2012. "Pengaruh *Corporate Governance* Terhadap *Tax Avoidance*". *Jurnal Akuntansi & Auditing* Vol. 8 No. 2, 95-189
- Awaliyah, Resky, Ratna Ayu D., dan Asri Usman. 2022. "Tren Penghindaran Pajak Perusahaan di Indonesia yang Terdaftar di BEI Melalui Analisis *Effective Tax Rate* (ETR) Perusahaan". *Akrual: Jurnal Bisnis dan Akuntansi Kontemporer*, Vol. 15 No. 1, 1-11
- Brian, I., dan Martani, D. 2014. "Analisis Pengaruh Penghindaran Pajak Dan Kepemilikan Keluarga terhadap Waktu Pengumuman Laporan Keuangan Tahunan Perusahaan." *Jurnal Keuangan Dan Perbankan*, 16 (2), 1-20.
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. 2010. "Are Family Firms More Tax Aggressive than NonFamily Firms?" *Journal of Financial Economics*. 95, 41-61
- Chyz, J.A. dan White, S.D. 2014. "The Association between Agency Conflict and Tax Avoidance: A Direct Approach", *Advances in Taxation* (Advances in Taxation, Vol. 21), Emerald Group Publishing Limited, Bingley, pp. 107-138. Diakses pada 18 Juni 2023. <https://doi-org.ezproxy.ugm.ac.id/10.1108/S1058-749720140000021007>.
- Dakhli, A. 2022. "The Impact of Ownership Structure on Corporate Tax Avoidance with Corporate Social Responsibility as Mediating Variable." *Journal of Financial Crime*, Vol. 29 No. 3, pp. 836-852. <https://doi-org.ezproxy.ugm.ac.id/10.1108/JFC-07-2021-0152>.
- DeAngelo, H. dan Masulis, R. 1980. "Optimal Capital Structure Under Corporate and Personal Taxation." *Journal of Financial Economics*, Vol.8 No.1, 3-29.
- Deslandes, M., Fortin, A. dan Landry, S. 2020. "Audit Committee Characteristics and Tax Aggressiveness." *Managerial Auditing Journal*, Vol. 35 No. 2, pp. 272-293. <https://doi-org.ezproxy.ugm.ac.id/10.1108/MAJ-12-2018-2109>.
- Dyreg, S., M. Hanlon, dan E. L. Maydew. 2008. "Long-run Corporate Tax Avoidance." *The Accounting Review* 83 (2): 61-82.
- E. Noviyani, dan D. Mu'id, "Pengaruh Return on Assets, Leverage, Ukuran

- Perusahaan, Intensitas Aset Tetap Dan Kepemilikan Intitusional terhadap Penghindaran Pajak." *Diponegoro Journal of Accounting*, Vol. 8 No. 3
- Friese, Arne, Simon Link, dan Stefan Mayer. 2006. Taxation and Corporate Governance. Working Paper.
- Gaaya, S., Lakhal, N. and Lakhal, F. 2019. "Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality", *Managerial Auditing Journal*, Vol. 32 No. 7, pp. 731-744. <https://doi-org.ezproxy.ugm.ac.id/10.1108/MAJ-02-2017-1530>
- Ghozali, Imam. 2018. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. 9th ed. Semarang: Universitas Diponegoro.
- Gompers, P., Ishii, J., & Metrick, A. 2003. Corporate governance and equity prices. *The Quarterly Journal of Economics*, 118(1), 107-155.
- Grahadyarini, B.M.Lukita. 2023. "Sektor Properti Topang Perekonomian". Diakses pada 12 Juli 2023, melalui <https://www.kompas.id/baca/ekonomi/2023/04/10/sektor-properti-tahan-banting>
- Gujarati, Damodar N, dan Dawn C. Porter. 2009. Basic Econometrics. Edisi Kelima. New York, NY: McGraw-Hill Companies, Inc.
- Hammami, A. and Hendijani Zadeh, M. 2020. "Audit quality, media coverage, environmental, social, and governance disclosure and firm investment efficiency: Evidence from Canada", *International Journal of Accounting & Information Management*, Vol. 28 No. 1, pp. 45-72. <https://doi-org.ezproxy.ugm.ac.id/10.1108/IJAIM-03-2019-0041>
- Hanlon, M., Heitzman, S., 2010. A Review of Tax Research. *Journal of Accounting and Economics* 50 (2-3), 127-178.
- Hongga, Kevin, and Aan Marlinah. 2020. "Pengaruh Ukuran Perusahaan, Umur Perusahaan, Dewan Komisaris Independen, Komite Audit, Sales Growth, Dan Leverage Terhadap Penghindaran Pajak". *Jurnal Bisnis Dan Akuntansi* 21 (1a-1), 9-26. <https://doi.org/10.34208/jba.v21i1a-1.705>.
- Jensen, M. C., Meckling, W. H., 1976. Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* 3 (4), 305-360.
- Kanagaretnam, K., Lee, K., Bee, J., Lim, C. dan Lobo, G. 2016. "Relation Between Auditor Quality and Corporate Tax Aggressiveness: Implications of Cross-Country Institutional Differences", *Auditing: A Journal of Practice and Theory*, Vol. 35 No. 4, pp.105-135.
- KNKG. 2021. Pedoman Umum Governansi Korporat Indonesia (PUG-KI) 2021. Komite Nasional Kebijakan Governansi
- Kurniati, Dian. 2022. "PPh Badan Tumbuh 132,4% Hingga Juli 2022, Begini Kata Sri Mulyani". Diakses pada 3 Mei 2023, melalui

<https://news.ddtc.co.id/pph-badan-tumbuh-1324-hingga-juli-2022-begini-kata-sri-mulyani-41189>

- Mahrani, M., & Soewarno, N. 2018. "The Effect of Good Corporate Governance Mechanism and Corporate Social Responsibility on Financial Performance with Earnings Management as Mediating Variable". *Asian Journal of Accounting Research*, 3(1), 41–60.
- Manita, R., Najoua Elommal, Patricia Baudier, dan Lubica Hikkerova. 2020. "The Digital Transformation of External Audit and Its Impact on Corporate Governance". *Technological Forecasting and Social Change* 150. <https://doi.org/10.1016/j.techfore.2019.119751>
- Mardiasmo. 2018. *Perpajakan Edisi Terbaru 2018*. Yogyakarta: Andi Publisher.
- Mariani, D., & Suryani, S. 2021. "Faktor yang Mempengaruhi Tax Avoidance dengan Ukuran Perusahaan sebagai Variabel Kontrol". *Jurnal Ilmiah Akuntansi Kesatuan*, 9 (2), 235-244.
- Menchaoui, I. dan Hssouna, C. 2022. "Impact Of Internal Governance Mechanisms on Tax Aggressiveness: Evidence from French Firms Listed on The CAC 40", *EuroMed Journal of Business*, Vol. ahead-of-print No. ahead-of-print. <https://doi-org.ezproxy.ugm.ac.id/10.1108/EMJB-03-2022-0047>
- Mulyani, Sri, Anita Wijayanti, dan Endang Masitoh. 2018. "Pengaruh Corporate Governance Terhadap Tax Avoidance (Perusahaan Pertambangan Yang Terdaftar Di BEI)". *Jurnal Riset Akuntansi dan Bisnis Airlangga*, Vol. 3 No. 1, 322-340.
- Myers, J.N., Myers, L.A. dan Omer, T.C. 2003. "Exploring The Term of The Auditor-Client Relationship and The Quality of Earnings: A Case For Mandatory Auditor Rotation?", *The Accounting Review*, Vol. 78 No.3, pp.779-799.
- Nasution, Marihot dan Doddy Setiawan. 2007. "Pengaruh Corporate Governance terhadap Manajemen Laba Di Industri Perbankan Indonesia". *Simposium Nasional Akuntansi X. Makasar*.
- Nindita, Chairunissa dan Sylvia Veronica S. 2012. "Analisis Pengaruh Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit di Indonesia". *Jurnal Akuntansi dan Keuangan*, Vol. 14 No. 2
- Noviyani, Espi dan Dul Muid. 2019. "Pengaruh Return on Assets, Leverage, Ukuran Perusahaan, Intensitas Aset Tetap Dan Kepemilikan Institusional Terhadap Penghindaran Pajak". *Diponegoro Journal of Accounting*, Vol. 8 No. 3
- Nurleni, N., Bandang, A., D. dan, A. 2018. "The Effect of Managerial and Institutional Ownership on Corporate Social Responsibility Disclosure", *International Journal of Law and Management*, Vol. 60 No. 4, pp. 979-

987. <https://doi-org.ezproxy.ugm.ac.id/10.1108/IJLMA-03-2017-0078>
- Ongkorahardjo, M.D.P., Susanto, A., dan Rachmawati, D. 2008. Analisis Pengaruh Human Capital Terhadap Kinerja Perusahaan (Studi Empiris pada Kantor Akuntan Publik di Indonesia). *Jurnal Akuntansi dan Keuangan*, 10(1), 11–21
- Peraturan Otoritas Jasa Keuangan. 2014. Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
- Peraturan Otoritas Jasa Keuangan. 2015. Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan Dan Pedoman Pelaksanaan Kerja Komite Audit
- Peraturan Otoritas Jasa Keuangan. 2017. Peraturan Otoritas Jasa Keuangan Nomor 57/POJK.04/2017 tentang Penerapan Tata Kelola Perusahaan Efek yang Melakukan Kegiatan Usaha sebagai Penjamin Emisi Efek dan Perantara Pedagang Efek
- Prakoso, Zahrudin A., Etty Susilowati, dan Siti Mahmudah. 2016. Tanggung Jawab Komisaris Independen dalam Mewujudkan Corporate Governance Pada PT Bank Rakyat Indonesia (Persero) Tbk. *Diponegoro Law Journal*, Vol. 5, No. 4.
- Purnama, D. (2020). Pengaruh profitabilitas, leverage, ukuran perusahaan, kepemilikan institusional dan kepemilikan manajerial terhadap manajemen laba. *Jurnal Riset Keuangan Dan Akuntansi*, 3(1)
- Rezaee, Z., Olibe, K.O. and Minmier, G. 2003. "Improving corporate governance: the role of audit committee disclosures", *Managerial Auditing Journal*, Vol. 18 No. 6/7, pp. 530-537. <https://doi-org.ezproxy.ugm.ac.id/10.1108/02686900310482669>
- Rifai, Badriyah. 2009. Peran Komisaris Independen dalam Mewujudkan Good Corporate Governance di Perusahaan Publik. *Jurnal Hukum* 3 (16), 396-412
- Rosyada, R. A. 2018. Pengaruh Ukuran Perusahaan, Komite Audit, Leverage, Intensitas Modal, Dan Profitabilitas Terhadap Penghindaran Pajak.
- Sandy, Syeldila dan Niki Lukviarman. 2015. "Pengaruh Corporate Governance Terhadap Tax Avoidance: Studi Empiris Pada Perusahaan Manufaktur". *JAAI*, Vol. 19 No. 2, 85-98
- Sekaran, U., dan R. Bougie. 2010. *Research Methods for Business. A Skill Building Approach*. John Wiley and Sons, Ltd.
- Selviani, R., Supriyanto, J., & Fadillah, H. 2019. Pengaruh ukuran perusahaan dan leverage terhadap penghindaran pajak studi kasus empiris pada perusahaan sub sektor kimia di bursa efek indonesia periode 2013–2017. *Jurnal Online Mahasiswa (JOM) Bidang Akuntansi*, 5(1).

- Setiawan dan Mahardika. 2019. "Market to Book Value, Firm Size Dan Profitabilitas Terhadap Pengambilan Keputusan Lindung Nilai." *Jurnal Ilmiah Akuntansi* (June 2019).
- Setyadini, Agung E., Restu Rea E., dan Grigitta S. 2019. "Who Avoids Taxes? An Empirical Evidence from The Case of Indonesia". *Jurnal Kajian Ilmiah Perpajakan Indonesia*, Vol. 1 No. 1.
- Shafer, W., & R. Simmons. 2006. Social responsibility, machiavellianism and tax avoidance: A Study of Hong Kong tax professionals. Working Paper No.5.
- Shleifer, A., & Vishny, R. W. 1997. A survey of corporate governance. *The Journal of Finance*, 52(2), 737-783.
- Slemrod, J. 2007. Cheating Ourselves: The Economics of Tax Evasion. *Journal of Economic Perspectives* Volume 21, Number 1, 25-48
- Tan, A.W. and Keeper, T.B. 2008. "Institutional investors and corporate governance: a New Zealand perspective", Working Papers, 65, Centre for Accounting, Governance and Taxation Research, School of Accounting and Commercial Law.
- Tandean, Vivi Adeyani & Winnie. 2016. "The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX Period 2010-2013." *Asian Journal of Accounting Research* 1 (March 1, 2016): 28–38.
- Tax Justice Network. 2020. The State of Tax Justice 2020: Tax Justice in the time of COVID-19.
- Widyasari, P. Ayu, Stefani A. J., dan Irene Natalia. "Penghindaran Pajak: Analisis Perbandingan Antara Sektor (Periode 2017-2019)". *Jurnal Akuntansi*, Vol. 11 No.3, 271-284
- Ying, T., Wright, B. and Huang, W. 2017. "Ownership structure and tax aggressiveness of Chinese listed companies", *International Journal of Accounting & Information Management*, Vol. 25 No. 3, pp. 313-332. <https://doi-org.ezproxy.ugm.ac.id/10.1108/IJAIM-07-2016-0070>
- Zemzem, A., dan Ftouhi, K., 2013. "The Effects of Board of Directors' Characteristics on Tax Aggressiveness". *Journal of Finance and Accounting* 4 (4).