

DAFTAR PUSTAKA

- Ardillah, Kenny, dan Agus Prasetyo C. 2021. "Executive Compensation, Executive Character, Audit Committee, and Audit Quality on Tax Avoidance." *Akuntabilitas* 14, no. 2: 169–86. <https://doi.org/10.15408/akt.v14i2.22114>.
- Armour, John, Henry Hansmann, dan Reinier Kraakman. 2009. "Agency Problems, Legal Strategies And Enforcement."
- Armstrong, Christopher S., Jennifer L. Blouin, Alan D. Jagolinzer, dan David F. Larcker. 2015. "Corporate Governance, Incentives, and Tax Avoidance." *Journal of Accounting and Economics* 60, no. 1: 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>.
- Astriou, Dimitrios, dan Stephen G. Hall. 2007. *Applied Econometrics*. Revised Ed. New York: Palgrave Macmillan.
- Atwood, T. J., Michael S. Drake, James N. Myers, dan Linda A. Myers. 2012. "Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence." *The Accounting Review* 87, no. 6: 1831–60. <https://doi.org/10.2308/accr-50222>.
- Baik, Bok, David B. Farber, dan Sam Sunghan Lee. 2011. "CEO Ability and Management Earnings Forecasts." *Contemporary Accounting Research* 28, no. 5: 1645–68. <https://doi.org/10.1111/j.1911-3846.2011.01091.x>.
- Blouin, Jennifer. 2014. "Defining and Measuring Tax Planning Aggressiveness." *National Tax Journal* 67, no. 4: 875–99. <https://doi.org/10.17310/ntj.2014.4.06>.
- DeAngelo, Linda Elizabeth. 1981. "Auditor size and audit fees." *Journal of Accounting and Economics* 3, no. 3: 183–99.
- Demerjian, Peter, Baruch Lev, dan Sarah McVay. 2012. "Quantifying Managerial Ability: A New Measure and Validity Tests." *Management Science* 58, no. 7: 1229–48. <https://doi.org/10.1287/mnsc.1110.1487>.
- Desai, Mihir A., dan Dhammika Dharmapala. 2006. "Corporate tax avoidance and high-powered incentives." *Journal of Financial Economics* 79, no. 1: 145–79. <https://doi.org/10.1016/j.jfineco.2005.02.002>.
- Dyreng, Scott D., Michelle Hanlon, dan Edward L. Maydew. 2010. "The Effects of Executives on Corporate Tax Avoidance." *Accounting Review* 85, no. 4: 1163–89. <https://doi.org/10.2308/accr.2010.85.4.1163>.
- Eisenhardt, Kathleen M. 1989. "Agency Theory: An Assessment and Review." *The Academy of Management Review* 14, no. 1: 57–74.
- Fernández-Rodríguez, Elena, dan Antonio Martínez-Arias. 2012. "Do business characteristics determine an effective tax rate?" *Chinese Economy* 45, no. 6:

- 60–83. <https://doi.org/10.2753/CES1097-1475450604>.
- Francis, Bill, Xian Sun, dan Qiang Wu. 2013. “Managerial Ability and Tax Avoidance.” *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2348695>.
- Frank, Mary Margaret, Luann J. Lynch, dan Sonja Olhott Rego. 2009. “Tax Reporting Aggressiveness and Its Relation Financial Reporting University of Virginia.” *Accounting Review* 84, no. 2: 467–96.
- Gaaya, Safa, Nadia Lakhal, dan Faten Lakhal. 2017. “Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality.” *Managerial Auditing Journal* 32, no. 7: 731–44. <https://doi.org/10.1108/MAJ-02-2017-1530>.
- Gupta, Sanjay, dan Kaye Newberry. 1997. “Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia.” *Journal of Accounting and Public Policy* 16: 1–34. <https://doi.org/10.1016/j.jaccpubpol.2007.10.003>.
- Handayani, Desi, dan Andreas Ruhul Fitrios. 2013. “Pengaruh Kecakapan Manajerial, Set Kesempatan Investasi dan Kepemilikan Pemerintah terhadap Tarif Pajak Efektif Perusahaan.” *Simposium Nasional Akuntansi XVI*, 2532–62.
- Handayani, Ruruh. 2021. “Komposisi Penerimaan belum Ideal.” *Majalah Pajak*. 2021. <https://majalahpajak.net/komposisi-penerimaan-belum-ideal/>.
- Hanifah, Nurul, Nar Herrhyanto, dan Fitriani Agustina. 2015. “Penerapan Metode Weigthed Least Square Untuk Mengatasi Heteroskedastisitas Pada Analisis Regresi Linear.” *Jurnal EurekaMatika* 3, no. 1: 105–14.
- Hanlon, Michelle, dan Shane Heitzman. 2010. “A Review of Tax Research.” *Journal of Accounting and Economics* 50, no. 2–3: 127–78. <https://doi.org/10.1016/j.jacceco.2010.09.002>.
- Hasmawati. 2018. “Analisis Agresivitas Pajak Sebelum Dan Setelah Kebijakan Pengampunan Pajak Di Indonesia (Studi Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia).” Universitas Gadjah Mada.
- Huang, Xuerong (Sharon), dan Li Sun. 2017. “Managerial ability and real earnings management.” *Advances in Accounting* 39, no. August: 91–104. <https://doi.org/10.1016/j.adiac.2017.08.003>.
- International Federation of Accountants. 2022. “Tunisia.” International Federation of Accountants. 2022. <https://www.ifac.org/about-ifac/membership/country/tunisia>.
- Irawan, Hendra Putra, dan Aria Farahmita. 2013. “The Effect of Management Compensation and Corporate Governance on Corporate Tax Management.” *The Indonesian Journal of Accounting Research* 16, no. 1. <http://ijar-iaikapd.or.id/index.php/ijar/article/view/261>.
- Isnugrahadi, Indra, dan Indra Wijaya Kusuma. 2009. “Pengaruh Kecakapan

- Managerial Terhadap Manajemen Laba Dengan Kualitas Auditor Sebagai Variabel Pemoderasi.” *Symposium Nasional Akuntansi XII*, 1–25.
- Janssen, Boudewijn, Hylke Vandenbussche, dan Karen Crabbe. 2005. “Corporate Tax Savings when Hiring a Big 4 Auditor: Empirical Evidence for Belgium.” *SSRN*, no. March: 1–19. <https://doi.org/10.2139/ssrn.876564>.
- Jensen, Michael C., dan William H. Meckling. 1976. “Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure.” *Journal of Financial Economics* 3: 305–60.
- Jihene, Ferchichi, dan Dabboussi Moez. 2019. “The Moderating Effect of Audit Quality on CEO Compensation and Tax Avoidance: Evidence from Tunisian Context.” *International Journal of Economics and Financial Issues* 9, no. 1: 131–39. <https://doi.org/10.32479/ijefi.7355>.
- Kanagaretnam, Kiridaran, Jimmy Lee, Chee Yeow Lim, dan Gerald J. Lobo. 2016. “Relation between auditor quality and tax aggressiveness: Implications of cross-country institutional differences.” *Auditing* 35, no. 4: 105–35. <https://doi.org/10.2308/ajpt-51417>.
- Kaplan, Steven N., Mark M. Klebanov, dan Morten Sorensen. 2012. “Which CEO Characteristics and Abilities Matter?” *Journal of Finance* 67, no. 3: 973–1007. <https://doi.org/10.1111/j.1540-6261.2012.01739.x>.
- Kartiko, Wahyu Sigit, dan Dwi Martani. 2015. “Peran Implisit Kualitas Audit dalam Menekan Perilaku Penghindaran Pajak.” *Symposium Nasional Akuntansi XVIII*, 1–21.
- Kementerian Keuangan. 2007. *UU RI Nomor 28 Tahun 2007 Tentang Perubahan Ketiga Atas UU Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan*. Indonesia.
- . 2019. “Laporan Kinerja Kementerian Keuangan 2018.” *Kementerian Keuangan Republik Indonesia*.
- . 2020. “Laporan Kinerja Kementerian Keuangan tahun 2019.” *Kementerian Keuangan Republik Indonesia*.
- . 2021. “Laporan Kinerja Kementerian Keuangan tahun 2020.” *Kementerian Keuangan Republik Indonesia*.
- Kementerian Perindustrian Republik Indonesia. 2018. “Lampau 31 Persen, Industri Manufaktur Penyumbang Pajak Terbesar.” *Kementerian Perindustrian Republik Indonesia*, 9 Januari 2018. <https://kemenperin.go.id/artikel/18630/Lampau-31-Persen,-Industri-Manufaktur-Penyumbang-Pajak-Terbesar>.
- Koester, Allison, Terry Shevlin, dan Daniel Wangerin. 2017. “The Role of Managerial Ability in Corporate Tax Avoidance.” *Management Science* 63, no. 10: 3285–3310. <https://doi.org/10.1287/mnsc.2016.2510>.
- Komite Nasional Kebijakan Governance. 2006. “Pedoman Umum Good

- Corporate Governance Indonesia.”
- KPMG. 2015. “Raising Corporate Governance Standards in Indonesia.” *The Board Governance Forum*.
- Kresnawati, Etik, Anang Alwy Shihab, dan Nurul Hidayati. 2019. “Program Opsi Saham Dan Perilaku Pengambilan Risiko Manajemen: Pengujian Mediasi Moderasian.” *Jurnal Bisnis dan Akuntansi* 21, no. 1: 1–16. <https://doi.org/10.34208/jba.v21i1.417>.
- Lee, Kang Young, dan Sung Man Yoon. 2020. “Managerial ability and tax planning: Trade-off between tax and nontax costs.” *Sustainability (Switzerland)* 12, no. 1. <https://doi.org/10.3390/SU12010370>.
- Lestari, Poppy Ariyani Sumitha, Dudi Pratomo, dan Ardan Gani Asalam. 2019. “Pengaruh Koneksi Politik dan Capital Intensity Terhadap Agresivitas Pajak.” *Jurnal ASET (Akuntansi Riset)* 11, no. 1: 41–54. <https://doi.org/10.17509/jaset.v11i1.15772>.
- Liana, Lie. 2009. “Penggunaan MRA dengan Spss untuk Menguji Pengaruh Variabel Moderating terhadap Hubungan antara Variabel Independen dan Variabel Dependen.” *Jurnal Teknologi Informasi Dinamik XIV*, no. 2: 90–97.
- Lietz, Gerrit. 2013. “Tax Avoidance vs . Tax Aggressiveness: A Unifying Conceptual Framework.” *Working Paper*.
- Milkovich, George T. 1987. “A Strategic Perspective On Compensation Management.” *Working Paper*. Vol. 87.
- Ng, Suwandi, dan Fransiskus E. Daromes. 2016. “Peran Kemampuan Manajerial Sebagai Mekanisme Peningkatan Kualitas Laba dan Nilai Perusahaan.” *Jurnal Akuntansi dan Keuangan* 13, no. 2: 174–93.
- Nurfauzi, Ridwan, dan Amrie Firmansyah. 2018. “Managerial Ability, Management Compensation, Bankruptcy Risk, Tax Aggressiveness.” *Media Riset Akuntansi, Auditing & Informasi* 18, no. 1: 75. <https://doi.org/10.25105/mraai.v18i1.2775>.
- Nurhidayah, Wibawaningsih, dan Fahria. 2021. “Pengaruh Leverage, Kepemilikan Institusional, dan Kualitas Audit Terhadap Tax Avoidance.” *Prosiding BIEMA*, no. 2: 627–642.
- Olivia, Susan. 2021. “OECD Economic Surveys: Indonesia 2021.” *Bulletin of Indonesian Economic Studies* 57, no. 3: 376–77. <https://doi.org/10.1080/00074918.2021.1992831>.
- Onyesom, Chibo, dan S I Aboko. 2021. “Bootstrapping-An Introduction And Its Applications In Statistics.” *International Journal of Innovative Mathematics, Statistics & Energy Policies* 9, no. 3: 22–28. www.seahipaj.org.
- Phillips, John D. 2003. “Corporate Tax-Planning Effectiveness : The Role of Compensation-Based Incentives” 78, no. 3: 847–74.

- Ratu, Mutiara Kemala, dan Sylvia Veronica Siregar. 2019. "Does Managerial Ability and Corporate Governance Mitigate Tax Avoidance Activities When Environmental Uncertainty is Considered?" 101, no. Iconies 2018: 328–33. <https://doi.org/10.2991/iconies-18.2019.66>.
- Rego, Sonja Olhoft. 2003. "Tax-Avoidance Activities of U.S. Multinational Corporations." *Contemporary Accounting Research* 20, no. 4: 805–33. <https://doi.org/10.1506/VANN-B7UB-GMFA-9E6W>.
- Rego, Sonja Olhoft, dan Ryan Wilson. 2012. "Equity Risk Incentives and Corporate Tax Aggressiveness." *Journal of Accounting Research* 50, no. 3: 775–810. <https://doi.org/10.1111/j.1475-679X.2012.00438.x>.
- Sekaran, Uma, dan Roger Bougie. 2013. *Research Methods for Business: A Skill-Building Approach*. 6th ed. United Kingdom: John Wiley & Sons Ltd.
- Simamora, Alex Johanes, dan Indra Wijaya Kusuma. 2013. "Pengaruh Kecakapan Manajerial Terhadap Nilai Perusahaan dengan Kepemilikan Manajerial Sebagai Variabel Pemoderasi."
- Slamet, Indrayagus. 2007. "Tax Planning, Tax Avoidance, dan Tax Evasion di Mata Perpajakan Indonesia." *Inside Tax Media Tren Perpajakan Indonesia*, 2007.
- Syahidah, Sumayya, dan Ning Rahayu. 2018. "Thin Capitalization Rules di Indonesia, Studi Kasus pada RS X." *Substansi: Sumber Artikel Akuntansi Auditing dan Keuangan Vokasi* 2, no. 2: 157. <https://doi.org/10.35837/subs.v2i2.312>.
- Virgantari, Fitria, dan Siswadi. 2006. "Sifat-Sifat Penduga Kuadrat Terkecil dan Penduga Kemungkinan Maksimum pada Model Regresi Linier dengan Berbagai Proporsi Nilai Amatan Nol." In *Prosiding Konferensi Nasional Matematika XIII*, 453–63.
- Wati, Emiliya Rahma, Heru Tjaraka, dan Erina Sudaryati. 2020. "Do Managerial Ability Impact Indonesian Firm Risk-Taking Behavior?" *AKRUAL: Jurnal Akuntansi* 12, no. 1: 18–33. <https://doi.org/10.26740/jaj.v12n1.p18-33>.
- Wildan, Muhamad. 2020. "Indonesia Diperkirakan Rugi Rp69 Triliun Akibat Penghindaran Pajak." *DDTC News*. 2020. <https://news.ddtc.co.id/indonesia-diperkirakan-rugi-rp69-triliun-akibat-penghindaran-pajak-25729>.