

DAFTAR PUSTAKA

- Adisamartha, Ida Bagus Putu Fajar. 2015. "Pengaruh Likuiditas, Leverage, Intensitas Persediaan dan Intensitas Aset Tetap pada Tingkat Agresivitas Wajib Pajak Badan". Skripsi Gelar Sarjana. Universitas Udayana.
- Andri Rachmawati, dan Hanung Triatmoko. 2007. "Analisis Faktor-Faktor yang Mempengaruhi Kualitas Laba dan Nilai Perusahaan". Simposium Nasional Akuntansi X Makassar, 26-28 Juli
- Asnawi, Said Kelana, dan Chandra Wijaya, 2005. *Riset Keuangan: Pengujian Empiris, Edisi Pertama*. Gramedia Pustaka Utama, Jakarta.
- Augustine, Y., dan Kristaung, R. (2013). *Metodologi Penelitian Bisnis dan Akutansi*. Jakarta: PT. Dian Rakyat
- Annisa, N.A., dan L. Kurniasih. 2012. "Pengaruh Corporate Govrnance trhadap Tax Avoidance". Dalam *Jurnal Akuntansi dan Auditing*, 8(2): h:123-136. Universitas sebelas Maret.
- Blay, A.D., dan Geiger,A.M. 2001. "Market Expectation for First-Time Going Concern Recipients". *Journal of Accounting, Auditing & Finance*. 16(3), 209-226.
- Bursa Efek Indonesia. 2018. *Laporan Keuangan & Tahunan*. www.idx.co.id. Diakses pada hari Selasa, 14 Mei 2019 jam 12.30 WIB.
- Chen, S, Chen, X., Cheng, Q., dan Shevlin, T. 2010. *Are Family Firms More Tax Aggressive Than Non-family Firms?. Journal of Financial Economics*, 95:41-61.
- Darmawan, dan Sukartha. 2014. "Pengaruh Penerapan Corporate Governance, Leverage, Return On Assets dan Ukuran Perusahaan pada Penghindaran Pajak". ISSN : 2302 – 8556.
- Derashid, Chek, dan Hao Zhang. (2003). "Effective tax rates and the "industrial" policy hypotesis: Evidence from Malaysia". *Journal of International Accounting & Taxation*, 12, 45-62.
- Frank, M.M., Lynch, L.J., dan Rego, S.O. 2009. "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting". *The Accounting Review*, 84(2): 467-496.
- Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate Program IBM SPSS*. Edisi ke enam. September.

- Hanafi, M.M. dan A. Halim. 2007. *Analisis Laporan Keuangan* (3ed.). Yogyakarta: UPP AMP YKPN.
- Handayani, Rini. 2018. "Pengaruh Return on Assets (ROA), Leverage dan Ukuran Perusahaan Terhadap Tax Avoidance pada Perusahaan Perbankan yang Listing di BEI Periode Tahun 2012-2015". *Jurnal Akuntansi Maranatha*, 10: 72-84.
- Hanlon, M., dan Slemrod, J. 2009. "What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News about Tax Shelter Involvement". *Journal of Public Economics*, 93: 126-141.
- Hendriksen, Eldon. S., dan Breda, M.F. Van. 1992. *Accounting Theory*. Fifth Edition. USA: Richard D. Irwin Inc.
- Hlaing, K.P. 2012. "Organizational Architecture of Multinationals and Tax Aggressiveness". University of Waterloo.
- Jensen, Michael C., dan Meckling, William H. 1976. "Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure". *Journal of Financial Economics*, Vol 3, No 4.
- Jin, Liauw She, dan Mas'ud Machfoedz. 1998. "Faktor-Faktor yang Mempengaruhi Praktik Perataan Laba pada Perusahaan yang Terdaftar di Bursa Efek Jakarta". *Jurnal Riset Akuntansi Indonesia*, Vol.1, No.2, Hal:174-191. Juli.
- Jogiyanto, H.M. 2000. *Teori Portofolio dan Analisis Investasi*. Yogyakarta: BPFE.
- Lanis, R., dan Richardson, G. (2011). "The effect of board of director composition on corporate tax aggressiveness". *Journal of Accounting and Public Policy*, 30(1), 50-70.
- _____. (2012). "Corporate Social Responsibility and Tax Aggressiveness: an Empirical Analysis". *Journal of Accounting and Public Policy*, 31(1), 86-108.
- Lestari, Maharani Ika., dan Sugiharto, Toto. 2007. "Kinerja Bank Devisa Dan Bank Non Devisa dan Faktor-Faktor yang Mempengaruhinya". *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitek & Sipil)*. 21-22 Agustus, Vol.2. Fakultas Ekonomi, Universitas Gunadarma.
- Maria, M.R., dan Tommy Kurniasih. 2013. "Pengaruh Return on Assets, Leverage, Corporate Governance, dan Kompensasi Laba Fiskal pada Tax Avoidance". Dalam *Buletin Studi Ekonomi*, 18(1), :h:58-66, :pp:456-470.

- Ozkan, A. 2001. "Determinants of Capital Structure and Adjustment to Long-run Target: Evidence from UK Company Panel Data". *Journal of Business Finance and Accounting*, 28: 175-199.
- Rahmawati, Sistya. 2008. "Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap *Audit Delay* dan *Timeliness*". *Jurnal Akuntansi dan Keuangan*. X(1):1-10
- Rego, S.O. 2003. "Tax-Avoidance Activities of U.S. Multinational Corporations". *Contemporary Accounting Research* 20: 805-833.
- Richardson, Grant, dan Roman Lanis. 2007. "Determinants of the Variability in Corporate effective Tax Rates and Tax Reform: Evidence from Australia". *Journal of Accounting and Public Policy*. 26 (2007) 689-704. Dendawijaya, Lukman. 2003. *Manajemen Perbankan*. Jakarta: Ghalia Indonesia.
- Sari, D.K., dan Martani, D. 2010. "Ownership Characteristics, Corporate Governance and Tax Aggressiveness". The 3rd International Accounting Conference & The 2nd Doctoral Colloquium. Bali.
- Sartono, Agus. 2002. *Manajemen Keuangan*. Buku II. Yogyakarta: UPP AMP YKPN.
- Sartori, N. 2009. "Corporate Governance Dynamics and Tax Compliance. *SJD Working Paper No.1361895*". *International Trade and Business Law Review*. University of Michigan Law and Economics.
- Siegfried, J.J. 1974. *Effective Average US Corporation Income Tax Rates*. National Tax. National Tax Journal, Vol. 27, No. 2 (June 1974), pp. 245-260.
- Slemrod, Joel. 2004. *The Economics of Corporate Selfishness*. 57 Tax Journal 877-99.
- Sugiyono, 2013. *Metode Penelitian Bisnis*. Bandung. Alfabeta.
- Utama, Made Suyana. 2014. *Aplikasi Analisis Kuantitatif* (Edisi Kedelapan).
- Watts, R., dan Zimmerman. 1986. "Towards a Positive Theory of The Determination of Accounting Standards". *The Accounting Review* 53, 112-134.
- Wiagustini, Ni Luh Putu. 2010. *Dasar-dasar Manajemen Keuangan*. Udayana Universitas Press.
- Yoehana, Maretta. 2013. "Analisis Pengaruh Corporate Social Responsibility terhadap Agresivitas Pajak." *Diponegoro Journal of Accounting*.