

DAFTAR PUSTAKA

- Ardana, I. C., Yuniarwati, Dewi, S. P., & Lin, C. (2017). *Factors That Influence Tax Avoidance in Indonesia Stock Exchange*. *Chinese Business Review*, 16(10), 510-517. doi:10.17265/1537-1506/2017.10.005
- Asmara, C. G. (2019, 02 Agustus 2019 18:43). *Wacana Tax Amnesty Jilid II Timbulkan Pro & Kontra Pengusaha*. Retrieved from <https://www.cnbcindonesia.com/news/20190802183923-4-89509/wacana-tax-amnesty-jilid-ii-timbulkan-pro-kontra-pengusaha>
- Barli, H. (2018). *Pengaruh Leverage dan Firm Size Terhadap Penghindaran Pajak*. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 6(2), 223. doi:10.32493/jiaup.v6i2.1956
- BPKP, T. C. G. *Good Corporate Governance*. Retrieved from <http://www.bpkp.go.id/dan/konten/299/good-corporate.bpkp>
- Chee, S., Choi, W., & Shin, J. E. (2017). *The Non-Linear Relationship Between CEO Compensation Incentives And Corporate Tax Avoidance*. *Journal of Applied Business Research (JABR)*, 33, 439. doi:10.19030/jabr.v33i3.9935
- CNBCIndonesia. (2019). *Ketua KNKG : 3 Kunci Penerapan GCG Di Indonesia*. Retrieved from <https://www.cnbcindonesia.com/news/20190802191351-8-89529/ketua-knkg--3-kunci-penerapan-gcg-di-indonesia>
- Damayanti, D. (2016). *Mengapa Harus Ikut Amnesti Pajak?* Retrieved from <https://www.pajak.go.id/id/artikel/mengapa-harus-ikut-amnesti-pajak>
- Darussalam. (2017). *Ini Beda Tax Planning, Tax Avoidance, dan Tax Evasion*. Retrieved from <https://news.ddtc.co.id/perencanaan-pajak-ini-beda-tax-planning-tax-avoidance-dan-tax-evasion-9750?page=y=1733>
- Duli, N. (2019). *Metodologi Penelitian Kuantitatif: Beberapa Konsep Dasar Untuk Penulisan Skripsi & Analisis Data Dengan SPSS*: Deepublish.
- Edmans, A., Gabaix, X., & Jenter, D. (2017). *Chapter 7 - Executive Compensation: A Survey of Theory and Evidence*. In B. E. Hermalin & M. S. Weisbach (Eds.), *The Handbook of the Economics of Corporate Governance* (Vol. 1, pp. 383-539): North-Holland.
- Farida Adi Prawira, I. (2017). *Corporate Governance and Tax Aggressiveness, an Evidence on Manufacturing Companies in Indonesia*. *International Journal of Accounting and Economics Studies*, 5(2), 134-140. doi:10.14419/ijaes.v5i2.8132
- Focke, F., Maug, E., & Niessen-Ruenzi, A. (2017). *The Impact Of Firm Prestige On Executive Compensation*. *Journal of Financial Economics*, 123(2), 313-336. doi:<https://doi.org/10.1016/j.jfineco.2016.09.011>
- Franita, R. (2018). *Mekanisme Good Corporate Governance dan Nilai Perusahaan: Studi untuk Perusahaan Telekomunikasi*: Lembaga Penelitian dan Penulisan Ilmiah AQLI.
- Gorry, A., Hassett, K. A., Hubbard, R. G., & Mathur, A. (2015). *The Response of Deferred Executive Compensation to Changes in Tax Rates*. *Journal of Public Economics*. doi:<http://dx.doi.org/10.1016/j.jpubecon.2015.08.003>
- Hadi, Z. (2011). *Karakteristik Tanggung Jawab Pribadi Pemegang Saham, Komisaris, dan Direksi dalam Perseroan Terbatas* (Sarkawi Ed. Vol. 266): Universitas Brawijaya Press.

- Handayani, R. (2019). *Analysis of Corporate Social Responsibility and Good Corporate Governance to Tax Aggressiveness*. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 9(3), 173-184. doi:10.6007/IJARAFMS/v9-i3/6356
- Hansen, V., Lopez, T. J., & Reitenga, A. (2016). *The Executive Compensation Implications of The Tax Component of Earnings*. *Rev Quant Finan Acc*. doi:10.1007/s11156-016-0561-5
- Hantono. (2018). *Konsep Analisa Laporan Keuangan dengan Pendekatan Rasio dan SPSS*: Deepublish.
- Hariyanto, F., & Utomo, D. C. (2018). *Pengaruh Corporate Governance Dan Kompensasi Eksekutif Terhadap Agresivitas Pajak*. *DIPONEGORO JOURNAL OF ACCOUNTING*, 7, 1-14.
- Hsu, P.-H., Moore, J., & Neubaum, D. (2018). *Tax avoidance, Financial Experts on The Audit Committee, and Business Strategy*. *Journal of Business Finance & Accounting*, 45(1), 1293-1321. doi:10.1111/jbfa.12352
- Huang, W., Ying, T., & Shen, Y. (2018). *Executive Cash Compensation And Tax Aggressiveness Of Chinese Firms*. *Review of Quantitative Finance and Accounting*, 51. doi:10.1007/s11156-018-0700-2
- Huda, R. (2016). *Perdebatan di Sepertar Tax Avoidance*. Retrieved from https://news.ddtc.co.id/perdebatan-di-seputar-tax-avoidance-6518?page_y=25
- Humphery-Jenner, M., Lisic, L. L., Nanda, V., & Silveri, S. D. (2016). *Executive Overconfidence And Compensation Structure*. *Journal of Financial Economics*, 119(3), 533-558. doi:<https://doi.org/10.1016/j.jfineco.2016.01.022>
- IAI. (2018). *Modul Pelatihan Pajak Terapan Brevet AB Terpadu* (35 ed.). Jakarta: Ikatan Akuntan Indonesia.
- IDNFinancials. *Laporan Tahunan Perusahaan*. Retrieved from www.idnfinancials.com
- IDX. *Laporan Tahunan Perusahaan*. Retrieved from www.idx.co.id
- Irianto, B. S., Sudibyo, Y. A., & Wafirli, A. (2017). *The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance*. *International Journal of Accounting and Taxation*, 5(2), 33-41. doi:10.15640/ijat.v5n2a3
- Kanagaretnam, K., Lobo, G. J., & Whalen, D. J. (2007). *Does Good Corporate Governance Reduce Information Asymmetry Around Quarterly Earnings Announcements?* *Journal of Accounting and Public Policy*, 26(4), 497-522. doi:<https://doi.org/10.1016/j.jaccpubpol.2007.05.003>
- Kovermann, J., & Velte, P. (2019). *The Impact Of Corporate Governance On Corporate Tax Avoidance—A Literature Review*. *Journal of International Accounting, Auditing and Taxation*, 36, 100270. doi:<https://doi.org/10.1016/j.intaccaudtax.2019.100270>
- Kurniasih, T., & Sari, M. M. R. (2013). *Pengaruh Return On Assets, Leverage, Corporate Governance, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Pada Tax Avoidance*. *Buletin Studi Ekonomi*, 18(1), 58-66.
- Manurung, J. T. P. (2020). *Praktik Penghindaran Pajak di Indonesia*. Retrieved from <http://pajak.go.id/id/artikel/praktik-penghindaran-pajak-di-indonesia>
- Martin, G. P., Wiseman, R. M., & Gomez-Mejia, L. R. (2019). *The Ethical Dimension of Equity Incentives: A Behavioral Agency Examination of Executive Compensation and Pension Funding*. *Journal of Business Ethics*. doi:10.1007/s10551-019-04134-7

- Miller, G. J., & Whitford, A. B. (2007). *The principal's moral hazard: Constraints on the use of incentives in hierarchy*. *Jurnal of Public Administration Research and Theory*, 17, 20. doi:10.1093/jopart/mul004
- Mohd Suffian, M. T., Shamsudin, S., Mohd-Sanusi, Z., & Hermawan, A. A. (2017). *Malaysian Code Of Corporate Governance And Tax Compliance: Evidence From Malaysia*. *Management and Accounting Review (MAR)*, 16, 157. doi:10.24191/mar.v16i2.665
- Mukarromah, A. (2016). *Dirjen Pajak: Fokus Amnesti Pajak Bukan Hanya Uang Tebusan*. Retrieved from <https://news.ddtc.co.id/dirjen-pajak-fokus-amnesti-pajak-bukan-hanya-uang-tebusan-7683?page=y=0>
- Mukarromah, A. (2019). *Tax Havens, Mesin Global Pelanggaran HAM Internasional*. Retrieved from <https://news.ddtc.co.id/tax-havens-mesin-global-pelanggaran-ham-internasional-15044>
- Nelson, S. L. (2015). *QuickBooks 2015 All-in-One For Dummies*. Canada: Wiley.
- Odoemela, U., Ironkwe, U. I., & Nwaiwu, J. N. (2016). *Corporate Governance Mechanism And Tax Planning In Nigeria*. *International Journal of Advanced Academic Research*, 2(9), 45-59.
- Olivia, G. (2019). *Potensi Penerimaan Pajak Yang Hilang Dari Aliran Keuangan Gelap Indonesia US\$ 11,1 M.* Retrieved from <https://nasional.kontan.co.id/news/potensi-penerimaan-pajak-yang-hilang-dari-aliran-keuangan-gelap-indonesia-us-111-m?page=all>
- Omolaye KE, & RB, J. (2017). *The Role of Internal Auditing in Enhancing Good Corporate Governance Practice in an Organization*. *International Journal of Accounting Research*, 6(1), 174. doi:10.4172/2472-114X.1000174
- Pambuko, Z. B., Setiyo, M., & Press, U. (2018). *Eviews untuk Analisis Ekonometrika Dasar: Aplikasi dan Interpretasi: Eviews for Basic Econometric Analysis: Application and Interpretation*: Unimma Press.
- Panda, B., & Leepsa, n. (2017). *Agency theory: Review of Theory and Evidence on Problems and Perspectives*. *Indian Journal of Corporate Governance*, 10, 097468621770146. doi:10.1177/097468621770146
- Parker, D., Dressel, U., Chevers, D., & Zeppetella, L. (2018). *Agency Theory Perspective On Public-Private-Partnerships: International Development Project*. *International Journal of Productivity and Performance Management*, 67, 00-00. doi:10.1108/IJPPM-09-2016-0191
- Prayogo, K. H., & Darsono. (2015). *Faktor-Faktor Yang Berpengaruh Terhadap Penghindaran Pajak Perusahaan*. *DIPONEGORO JOURNAL OF ACCOUNTING*, 4, 1-12.
- ProxisGroup. (2016). *Good Corporate Governance (GCG) dan Penerapannya di Indonesia Part I*. Retrieved from <http://proxisgroup.com/good-corporate-governance-gcg-dan-penerapannya-di-indonesia-part/>
- Putra, M. A., Andreas, & Nasrizal. (2018). *Pengaruh Karakter Eksekutif, Kompensasi Eksekutif, Gender Diversity, Koneksi Politik, Debt To Equity Terhadap Penghindaran Pajak Dan Manajemen Laba Sebagai Variabel Intervening*. *Jurnal Ekonomi*, 26(4), 52-71.
- Putro, R. H., Amboningtyas, D., & Gagah, E. (2018). *The Effect Of Management Compensation And Good Corporate Governance On Tax Avoidance In Property And Real Estate Company By Firm Size As The Moderating Variables*

- (Construction And Building Sub-Sector For The 2013-2017 Period). *Journal of Management*, 4(4).
- Rosdiana, H., & Irianto, E. S. (2011). *Panduan Lengkap Tata Cara Perpajakan di Indonesia* (Z. Simatur Ed. 1 ed.). Jakarta: VisiMedia.
- Rosidy, D., & Nugroho, R. (2019). Pengaruh Komisaris Independen Dan Kompensasi Eksekutif Terhadap Agresivitas Pajak. *Jurnal Info Artha*, 3, 55-65.
- Salim, & Haidir. (2019). *Penelitian Pendidikan: Metode, Pendekatan, dan Jenis* (I. S. Azhar Ed. 1 ed.). Jakarta: Kencana.
- Sanjaya, W. (2015). *Penelitian Pendidikan: Metode, Pendekatan, dan Jenis*: Kencana.
- Soecahyo, D. (2019). *Prosiding Temu Ilmiah Nasional Balitbang Tahun 2019 "Percepatan Pengembangan Desa Mandiri"* (A. Rahmasari, N. Aruan, & S. H. Susanto Eds.). Surabaya: Badan Penelitian Dan Pengembangan Provinsi Jawa Timur.
- Spehl, S., & Gruetzner, T. (2013). *Corporate Internal Investigations: A Systematic Overview of 13 Jurisdictions*: Bloomsbury Publishing.
- Stuebs, M., & Sun, L. (2015). *Corporate governance and social responsibility*. *International Journal of Law and Management*, 57(1), 38-52. doi:10.1108/IJLMA-04-2014-0034
- Syanti, N., Sudarma, M., & Saraswati, E. (2017). *Dampak Manajemen Laba Terhadap Perencanaan Pajak Dan Persistensi Laba*. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 17, 192. doi:10.24034/j25485024.y2013.v17.i2.2248
- Waluyo. (2018). *The Effect Of Good Corporate Governance On Tax Avoidance: Empirical Study Of The Indonesian Banking Company*. *The Accounting Journal of Binaniaga*, 2. doi:10.33062/ajb.v2i02.92
- Wardana, K. W., Risangadi, R., & Syarif, P. B. (2019). *Governance Risk Management Compliance: Managing Uncertainties With Integrity and Integration* (P. S. M. Edukasi Ed.): PT Jasa Raharja.
- Wibowo, E. (2010). *Implementasi Good Corporate Governance Di Indonesia*. *Jurnal Ekonomi dan Kewirausahaan*, 10, 129-138.
- Wikipedia. *Tata Kelola Perusahaan Yang Baik*. Retrieved from http://id.m.wikipedia.org/wiki/Tata_kelola_perusahaan_yang_baik
- Xue, S., & Hong, Y. (2016). Earnings management, corporate governance and expense stickiness. *China Journal of Accounting Research*, 9(1), 41-58. doi:<https://doi.org/10.1016/j.cjar.2015.02.001>
- Yanti, T. R., & Setiawan, P. E. (2019). *Pengaruh Asimetri Informasi, Ukuran Perusahaan, Leverage dan Profitabilitas pada Manajemen Laba*. *E-Jurnal Akuntansi*, 27(1). doi:10.24843/EJA.2019.v27.i01.p26
- Zakaria, J. (2012). *Perjanjian Penghindaran Pajak Berganda: Serta Penerapannya di Indonesia* (e-book ed.). Jakarta: PT Raja Grafindo Persada.