

## DAFTAR PUSTAKA

- Anshori, Muslich dan Sri Iswati. 2009. *Metodologi Penelitian Kuantitatif*. Surabaya: Fakultas Ekonomi dan Bisnis Universitas Airlangga
- Bhandari, G., & Deaves, R. (2010). *The Demographics of Overconfidence The Demographics of Overconfidence Gokul Bhandari and Richard Deaves. December 2014*, 37–41. <https://doi.org/10.1207/s15427579jpfm0701>
- Brown, R., & Sarma, N. (2007). CEO overconfidence, CEO dominance and corporate acquisitions. *Journal of Economics and Business*, 59, 358–379. <https://doi.org/10.1016/j.jeconbus.2007.04.002>
- Cahyono, D. D., Andini, R., & Raharjo, K. (2016). Pengaruh Komite Audir, Kepemilikan Institusional, Dewan Komissaris, Ukuran Perusahaan (Size), Leverage (DER), dan Profitabilitas (ROA) Terhadap Tindakan Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Perbankan yang Listing BEI Periode Tahun 2011-2013. *Journal of Accounting*, 2(2).
- Chyz, J. A., Gaertner, F. B., Kausar, A., & Watson, L. (2019). Overconfidence and Corporate Tax Policy. *Review of Accounting Studies*, 24(3), 1114–1145. <https://doi.org/10.1007/s11142-019-09494-z>
- Damayanti, F., & Susanto, T. (2015). Vol. 5, No. 2, Oktober 2015 E S E N S I Jurnal Bisnis dan Manajemen. *Jurnal Bisnis Dan Manajemen*, 5(2), 187–206.
- Dewi, N. N. K., & Jati, I. K. (2014). Pengaruh karakter eksekutif, karakteristik perusahaan, dan dimensi tata kelola perusahaan yang baik pada tax avoidance di bursa efek indonesia. *E-Jurnal Akuntansi Universitas Udayana*, 2, 249–260.
- Diantari, P. R., & Ulupui, I. A. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 16, 702–732.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2010). The Effects of Executives on Corporate Tax Avoidance. *The Accounting Review*, 85(4), 1163–1189.

<https://doi.org/10.2308/accr.2010.85.4.1163>

Goel, A. M., & Thakor, A. V. (2008). *Overconfidence , CEO Selection ,. LXIII(6)*.

Hambrick, D. C., & Mason, P. A. (1984). *Echelons : of Reflection The Its Organization as Top a. 9(2)*, 193–206.

Hambrick, D. C., Mason, P. A., & Mason, P. A. (1984). *Echelons : of Reflection The Its Organization as Top a. 9(2)*, 193–206.

Hanlon, M., & Heitzman, S. (2010). A review of tax research \$. *Journal of Accounting and Economics*, 50(2–3), 127–178.  
<https://doi.org/10.1016/j.jacceco.2010.09.002>

Hariyanto, I. T., & Suhardianto, N. (2018). Tata Kelola Perusahaan Dan Variabilitas Laba. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 2(2).  
<https://doi.org/10.24034/j25485024.y2018.v2.i2.3943>

Hartadinata, O. S., & Tjaraka, H. (2013). Analisis Pengaruh Kepemilikan Manajerial, Kebijakan Hutang, dan Ukuran Perusahaan Terhadap Tax Aggressiveness Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode Tahun 2008-2010. *Jurnal Ekonomi Dan Bisnis*, 3, 48–59.

He, Y., Chen, C., & Hu, Y. (2018). SC. In *Research in International Business and Finance*. Elsevier B.V. <https://doi.org/10.1016/j.ribaf.2018.09.010>

Hirshleifer, D., Low, A., & Teoh, S. H. (2012). Are Overconfident CEOs Better Innovators? *Journal of Finance*, 67(4), 1457–1498.  
<https://doi.org/10.1111/j.1540-6261.2012.01753.x>

Hoseini, M., & Gerayli, M. S. (2019). *Demographic characteristics of the board of directors ' structure and tax avoidance Evidence from Tehran Stock Exchange. 46(2)*, 199–212. <https://doi.org/10.1108/IJSE-11-2017-0507>

Hribar, P., & Yang, H. (2016). *CEO Overconfidence and Management Forecasting. 33(1)*, 204–227. <https://doi.org/10.1111/1911-3846.12144>

Hsieh, T., Wang, Z., & Demirkan, S. (2018). *Journal of Accounting and Public*

- Policy Overconfidence and tax avoidance : The role of CEO and CFO interaction.* 37, 241–253. <https://doi.org/10.1016/j.jaccpubpol.2018.04.004>
- Kartana, I. W., Agung, G., & Wulandari, S. (2018). *Pengaruh Karakteristik Eksekutif, Karakteristik Perusahaan, dan Corporate Governance terhadap Tax Avoidance.* 10(1), 1–13.
- Kubick, T. R., & Lockhart, G. B. (2017). *Overconfidence , CEO Awards , and Corporate Tax Aggressiveness.* <https://doi.org/10.1111/jbfa.12237>
- Kurniasih, T., & Sari, M. M. R. (2013). *Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Pada Tax Avoidance.* 18(1), 58–66.
- Lasmana, M. S., & Tjaraka, H. (2011). *Pengaruh Moderasi Sosio Demografi Terhadap Hubungan Antara Moral-Etika Pajak Dan Tax Avoidance Pajak Penghasilan Wajib.* *Majalah Ekonomi*, 2, 185–197.
- Luh, N. P., & Noviari, N. (2017). *Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, dan Corporate Social Responsibility Terhadap Penghindaran Pajak (Tax Avoidance).* *E-Jurnal Akuntansi Universitas Udayana*, 21, 830–859.
- Maharani, I.G.A.C., & Suardana, K. A. (2014). *Pengaruh Corporate Governance, Profitabilitas, dan Karakteristik Eksekutif Pada Tax Avoidance Perusahaan Manufaktur.* 2, 525–539.
- Malmendier, U., & Tate, G. (2005). *CEO Overconfidence and Corporate Investment.* *LX*(6).
- Malmendier, U., & Tate, G. (2008). *Who makes acquisitions? CEO overconfidence and the market's reaction.* *Journal of Financial Economics*, 89(1), 20–43. <https://doi.org/10.1016/j.jfineco.2007.07.002>
- Mayberry, M. (2012). *Tax Avoidance and Investment: Distinguishing the Effects of Capital Rationing and Overinvestment.* *Texas A&M University*

- Merslythalia, D. R., & Lasmana, M. S. (2014). Pengaruh Kompetensi Eksekutif, Ukuran Perusahaan, Komisaris Independen, dan Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 11(2), 117–124.
- Nugrahitha, I. M. A., & Suprasto, H. B. (2018). Pengaruh Profitabilitas, Leverage, Corporate Governance, dan Karakter Eksekutif pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 22(36). <https://doi.org/https://doi.org/10.24843/EJA.2018.v22.i03.p14>
- Pajak Penghasilan Pasal 4 ayat (2), <https://www.pajak.go.id/> diakses pada tanggal 19 Mei 2020
- Putri, R. K. (2015). Pengaruh Manajemen Keluarga Terhadap Penghindaran Pajak. *AKRUAL Jurnal Akuntansi*, 7(1), 60–72.
- Putri, V. R., & Putra, B. I. (2017). Pengaruh Leverage, Profitability, Ukuran Perusahaan, dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Ekonomi Sumber Daya*, 19, 1–11.
- Schrand, C. M., & Zechman, S. L. (2011). *Executive Overconfidence and the Slippery Slope to Financial Misreporting*.
- Sejati, F. R., & Prasetianingrum, S. (2019). *Pengaruh Agresivitas Pajak , Kinerja Laba dan Leverage Terhadap Transparansi Perusahaan. 1*, 70–81.
- Siregar, R., & Widyawati, D. (2016). Pengaruh Karakteristik Perusahaan Terhadap Penghindaran Pajak pada Perusahaan Manufaktur di Bei. *Jurnal Ilmu & Riset Akuntansi*, 5(2).
- Suandy, Erly. 2016. *Perencanaan Pajak*. Jakarta: Salemba Empat
- Sudana, I Made. 2015. *Manajemen Keuangan Perusahaan Edisi 2*. Jakarta: Erlangga
- Sumunar, K. I., Jannah, L., & Aulia, D. (2019). CEO overconfidence , tax avoidance , and education foundation. *Jurnal Akuntansi Dan Auditing*

*Indonesia*, 23(2).

Tandean, V. A., & 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(1), 28–38.

Ting, I. wei K., Lean, H. H., Kweh, L. Q., & Azizan, N. A. (2016). Article information : *International Journal of Managerial Finance*, 12(1), 4–24.  
<https://doi.org/10.1108/IJMF-04-2014-0041>

Undang-Undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan,  
<https://www.pajak.go.id/id/undang-undang-nomor-36-tahun-2008> diakses pada tanggal 19 Mei 2020