

DAFTAR PUSTAKA

- Ahmed, A. S., & Duellman, S. (2012). Managerial Overconfidence and Accounting Conservatism *.
- Anshori, Muslich dan Sri Iswati. 2009. *Metodologi Penelitian Kuantitatif*. Surabaya: Fakultas Ekonomi dan Bisnis Universitas Airlangga.
- Barton, S. L., & Gordon, P. J. (1988). Corporate Strategy and Capital Structure. *Strategic Management Journal*, 9(6), 623–632.
- Bujaki, M. L., & Richardson, A. J. (1997). A citation trail review of the uses of firm size in accounting research. *Journal of Accounting Literature*, 16, 1–27.
- Chyz, J., Gaertner, F. B., Kausar, A., & Watson, L. (2018). Overconfidence and Corporate Tax Policy. *Ssrn*. <https://doi.org/10.2139/ssrn.2408236>
- Copur, Z. (2015). *Handbook of Research on Behavioral Finance and Investment Strategies*. <https://doi.org/10.4018/978-1-4666-7484-4>
- Craig, E. (2006). The Demographic of Overconfidence. *Journal of Behavioral Finance*, 7(1), 58–58. <https://doi.org/10.1207/s15427579jpfm0701>
- Desai, M. A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*, 79(1), 145–179. <https://doi.org/10.1016/j.jfineco.2005.02.002>
- (2009). Corporate tax avoidance and firm value, 91(August), 537–546.
- Duan, T., Ding, R., Hou, W., & Zhang, J. Z. (2018). The burden of attention: CEO publicity and tax avoidance. *Journal of Business Research*, 87(January), 90–101. <https://doi.org/10.1016/j.jbusres.2018.02.010>
- Dunbar, A., Higgins, D. M., Phillips, J. D., & Plesko, G. A. (2010). What Do Measures of Tax Aggressiveness Measure ?
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2010). The effects of executives on corporate tax avoidance. *Accounting Review*, 85(4), 1163–1189.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness to Aggressive and Its Relation Financial Reporting, 84(2), 467–496.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Cetakan Keempat. Semarang: Badan Penerbit Universitas Diponegoro.
- Guenther, D. a, Matsunaga, S. R., & Williams, B. M. (2012). Corporate Tax Aggressiveness and Firm Risk David A. Guenther*, Steven R. Matsunaga, Brian M. Williams Lundquist College of Business, University of Oregon,

- Eugene, OR 97403 USA September 2012, (December), 1–43.
- Guojin Gong, Yue Li, L., & Hong Xie. (2009). The Association between Management Earnings Forecast Errors and Accruals. *Accounting Review*, 84(2), 497–530. <https://doi.org/Article>
- Hambrick, D. (2016). Upper Echelons Theory, 1–5. <https://doi.org/10.1057/978-1-349-94848-2>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *Academy of Management Review*, 9(2), 193–206. <https://doi.org/10.5465/AMR.1984.4277628>
- 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 2008-2010. *Jurnal Ekonomi Dan Bisnis*, (3), 48–59.
- Hayes, A. F. (2018). *Introduction to Mediation, Moderation, and Conditional Process Analysis: A Regression-Based Approach* (Second Edi). New York: Guilford Press. Retrieved from <https://lccn.loc.gov/2017039263>
- He, Y., Chen, C., & Hu, Y. (2018). Managerial overconfidence, internal financing, and investment efficiency: Evidence from China. *Research in International Business and Finance*, 47(August 2018), 501–510.
- Hirshleifer, D., Low, A., & Teoh, S. H. (2012). Are Overconfident CEOs Better Innovators?, *LXVII*(4).
- Hribar, P., & Yang, H. (2016). CEO Overconfidence and Management Forecasting. *Contemporary Accounting Research*, 33(1), 204–227.
- Hsieh, T. S., Wang, Z., & Demirkan, S. (2018). Overconfidence and tax avoidance: The role of CEO and CFO interaction. *Journal of Accounting and Public Policy*, 37(3), 241–253.
- Jensen, M. C., & Meckling, W. H. (1979). Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure, 163–231. https://doi.org/10.1007/978-94-009-9257-3_8
- Kesuma, A. (2009). Analisis Faktor yang Mempengaruhi Struktur Modal Serta Pengaruhnya Terhadap Harga Saham Perusahaan Real Estate yang Go Public di Bursa Efek Indonesia. *Jurnal Manajemen Dan Kewirausahaan*, 11(1), 38–45. <https://doi.org/10.9744/JMK.11.1.PP.38-45>
- Kubick, T. R., & Lockhart, G. B. (2017). Overconfidence, CEO Awards, and Corporate Tax Aggressiveness. *Journal of Business Finance and Accounting*, 44(5–6), 728–754. <https://doi.org/10.1111/jbfa.12237>
- Libby, R., & Rennekamp, K. (2012). Self-serving attribution bias,

overconfidence, and the issuance of management forecasts. *Journal of Accounting Research*, 50(1), 197–231. <https://doi.org/10.1111/j.1475-679X.2011.00430.x>

Malmendier, U., & Tate, G. (2005). CEO Overconfidence and Corporate Investment. *Journal of Finance*, 60(6), 2661–2700. <https://doi.org/10.1111/j.1540-6261.2005.00813.x>

Nielsen, S. (2010). Top management team diversity: A review of theories and methodologies. *International Journal of Management Reviews*, 12(3), 301–316. <https://doi.org/10.1111/j.1468-2370.2009.00263.x>

Olsen, K., & Stekelberg, J. (2016). CEO Narcissism and Corporate Tax Sheltering. *Ssrn*, 38(1), 1–22. <https://doi.org/10.2139/ssrn.2446128>

Richardson, G., Taylor, G., & Lanis, R. (2013). The impact of board of director oversight characteristics on corporate tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 32(3), 68–88. <https://doi.org/10.1016/j.jaccpubpol.2013.02.004>

Schrand, C. M., & Zechman, S. L. C. (2012). Executive overconfidence and the slippery slope to. *Journal of Accounting and Economics*, 53(1–2), 311–329. <https://doi.org/10.1016/j.jacceco.2011.09.001>

Suandy, Erly. 2016. *Perencanaan Pajak*. Jakarta: Salemba Empat.

Sugiyono. 2010. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.

Svenson, O. (1981). Are We All Less Risky Than Our Fellow Drivers? *Acta Psychologica*, 47(2), 143–148. [https://doi.org/10.1016/0001-6918\(81\)90005-6](https://doi.org/10.1016/0001-6918(81)90005-6)

Tversky, A., & Kahaeman, D. (1974). Judgment under Uncertainty: Heuristics and Biases. *Science*, 185(4), 1124–1131. [https://doi.org/10.1016/0022-1031\(70\)90052-1](https://doi.org/10.1016/0022-1031(70)90052-1)

Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan.

<http://www.bps.go.id/>, diakses pada tanggal 10 Januari 2019.

<http://www.idx.co.id/>, diakses pada tanggal 30 November 2018.

<http://www.kemenkeu.go.id/>, diakses pada tanggal 10 Januari 2019.

<http://www.pajak.go.id/>, diakses pada tanggal 12 Januari 2019.

<http://www.indopremier.com/ipotnews/>, diakses pada tanggal 21 Januari 2019.