

DAFTAR PUSTAKA

- Adhikari, A., Derashid, C., & Zhang, H. (2006). Public Policy, Political Connections, and Effective Tax Rates: Longitudinal Evidence from Malaysia. *Journal of Accounting and Public Policy*, 25(5), 574-595.
- Agusti, W. Y. (2014). Pengaruh Profitabilitas, Leverage, Corporate Governance terhadap Tax Avoidance. *Jurnal Akuntansi*, 2(3).
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211.
- Allingham, M. G., & Sandmo, A. (1972). Income Tax Evasion: A Theoretical Analysis. *Journal of Public Economics*, 1, 323-338.
- Alm, J., & Beck, W. (1993). Tax Amnesties and Compliance with Experimental Data. *National Tax Journal*, 45(1), 107-114.
- Annisa, R. R., & Handayani, B. D. (2015). Analisa Faktor yang Memotivasi Manajemen Perusahaan melakukan Tax Planning. *Accounting Analysis Journal*, 4(1), 1-15.
- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 22(3), 2088-2116.
- Bamber, L. S., Jiang, J. X., & Wang, I. Y. (2010). What's My Style? The Influence of Top Managers on Voluntary Corporate Financial Disclosure. *The Accounting Review*, 85, 1131-1162.
- Bantel, K. A., & Jackson, S. E. (1989). Top Management and Innovations in Banking: Does the Composition of the Top Team Make a Difference? *Strategic Management Journal*, 10, 107-124.
- Barro, R. & Lee, J. W. (2010). A New Data Set of Educational Attainment in the World, 1950-2010, *National Bureau of Economic Research*.
- Benmelech, E., & Frydman, C. (2015). Military CEOs. *Journal of Financial Economics*, 117(1), 43-59.
- Butje, S., & Tjondro, E. (2015). Pengaruh Karakter Eksekutif dan Koneksi Politik terhadap Tax Avoidance. *Tax & Accounting Review*, 4(2).
- Cheng, C. S. A., Huang, H. H., Li, Y., & Stanfield, J. (2012) The Effect of Hedge Fund Activism on Corporate Tax Avoidance. *The Accounting Review*, 87(5), 1493-1526.
- Chevalier, J., & Ellison, G. (1999). Are Some Mutual Fund Managers Better than Others? Cross Sectional Patterns in Behavior and Performance. *Journal of*

- Finance*, 54, 875-899.
- Darussalam, I., & Sukartha, D. (2010). *Konsep dan Aplikasi Perpajakan Internasional*. Jakarta: Danny Darussalam Tax Centre.
- Darmawan, I. G. H., & Sukartha, I. M. (2014). Pengaruh Penerapan Corporate Governance, Leverage, Return On Assets, dan Ukuran Perusahaan pada Penghindaran Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 9(1).
- DeBacker, J. M., Heim, B. T., & Tran, A. (2015). Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the United States. *Journal of Financial Economics*, 117, 122–138.
- Dewinta, I. A. R. (2015). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, dan Pertumbuhan Penjualan terhadap Tax Avoidance (Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia). *E-Jurnal Akuntansi Universitas Udayana*, 14(3), 1584-1613.
- 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*, 6(2), 249-260.
- Dollinger, M. J. (1984). Environmental Boundary Spanning and Information Processing Effects on Organizational Performance. *Academy of Management Journal*, 27, 351-368.
- Duffy, T. (2006). *Military Experience & CEOs: Is There a Link?*. Korn/Ferry International.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2010). The Effect of Executives on Corporate Tax Avoidance. *The Accounting Review*, 85(4), 1163-1189.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-Run Corporate Tax Avoidance. *The Accounting Review*, 83(1), 61-82.
- Elder, G. (1986). Military Times and Turning Points in Men's Lives. *Development Psychology*, 22, 233–245.
- Elder, G., & Clipp, E. (1989). Combat Experience and Emotional Health: Impairment and Resilience in Later Life. *Journal of Personality*, 57, 311–341.
- Elder, G., Gimbel, C., & Ivie, R. (1991). Turning Points in Life: the Case of Military Service and War. *Military Psychology*, 3, 215–231.
- Finkelstein, S., Hambrick, D. C., & Cannella, A. A. (2009). *Strategic Leadership: Theory and Research on Executives, Top Management Teams, and Boards*. Oxford University Press: New York.
- Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention, & Behavior*. Reading, MA: Addison-Wesley.

- Franke, V., 2001. Generation X and the Military: A Comparison of Attitudes and Values between West Point Cadets and College Students. *Journal of Political and Military Sociology*, 29, 92–119.
- Ghozali, I. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2013). *AplikasiAnalisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Guenther, D. A., Matsunaga, S. R., & Williams, B. M. (2017) Is Tax Avoidance Related to Firm Risk? *The Accounting Review*, 92(1), 115-136.
- Gupta, S., & Newberry, K. (1997). Determinants of Variability in Corporate Effective Tax Rates: Evidence from Longitudinal Data. *Journal of Accounting and Public Policy*, 16(1), 1-34.
- Hambrick, D. C. & Mason, P. P. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *Academy of Management Review*, 2, 193-206.
- Heider, F. (1958). *The Psychology of Interpersonal Relations*. New York: Waley.
<http://student.cnnindonesia.com/edukasi/20170410111215-445-206229/mengenal-tax-amnesty-dan-dampaknya/> diakses 14 Oktober 2019
- Jalbert, T., Furumo, K., & Jalbert, M. (2011). Does Educational Background Affect CEO Compensation and Firm Performance. *Journal of Applied Business Research*, 27(1), 15-40.
- Jalbert, T., Rao, R., & Jalbert, M. (2002). Does School Matter? An Empirical Analysis of CEO Education, Compensation, and Firm Performance. *International Business & Economics Research Journal*, 1(1), 83-98.
- Jones, B., Olken, B., 2005. Do Leaders Matter? National Leadership and Growth since World War II. *Quarterly Journal of Economics* 120, 835–864.
- Joulfaian, D. (2000). Corporate Income Tax Evasion and Managerial Preferences. *Review of Economics and Statistics*, 82, 698–701.
- Kartikaningdyah, E., & Putri, R. N. (2017). Pengaruh Tax Avoidance dan Board Diversity terhadap Kinerja Perusahaan dalam Perspektif Corporate Governance. *Journal of Applied Accounting and Taxation*. 2(2), 114-122.
- Kasipillai, J., Aripin, N., & Amran, A. (2003). The Influence of Education on Tax Avoidance and Tax Evasion. *EJournal of Tax Research*, 1(2), 134-146.
- 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.
- Law, K., & Mills, L. F. (2016). Military Experience and Corporate Tax

- Avoidance. *Review of Accounting Studies*, 22(1), 141-184.
- Medcom.id/nasional/peristiwa/gNQn49Vb-performa-internasional-faculty-ui-meningkat-signifikan diakses 12 Desember 2019.
- Meindl, J., & Ehrlich, S. (1987). The Romance of Leadership and the Evaluation of Organizational Performance. *Academy of Management Journal* 30, 91–109.
- Mikesell, J. L. (1986). Amnesties for State Tax Evaders: The Nature of and Response to Recent Programs. *National Tax Journal*, 39(4), 507-525.
- Noor, R. M., Fadzillah, N. S. M., & Matsuki, N. A. (2010). Corporate Tax Planning: A Study On Corporate Effective Tax Rates of Malaysian Listed Companies. *International Journal of Trade, Economics and Finance*, 1(2), 189-193.
- Palia, D. (2000). The Impact of Regulation on CEO Labor Markets. *RAND Journal of Economics*, 31(1), 165-179.
- Pfeffer, J., 1977. The ambiguity of leadership. *Academy of Management Review* 2, 104– 112.
- Rego, S. O. (2003). Tax-avoidance Activities of US Multinational Corporations. *Contemporary Accounting Research*, 20(4), 805-833.
- Republik Indonesia. (2008). Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Pajak Penghasilan. Jakarta.
- Republik Indonesia. (2016). Undang-Undang Republik Indonesia Nomor 11 Tahun 2016 tentang Pengampunan Pajak. Jakarta.
- Richardson, G., & Lanis, R. (2007). Determinants of Variability in Corporate Effective Tax Rates and Tax Reform: Evidence from Australia. *Journal of Accounting and Public Policy*, 26, 689-704.
- Rusydi, M. K. (2013). Pengaruh Ukuran Perusahaan terhadap Aggressive Tax Avoidance di Indonesia. *Jurnal Akuntansi Multiparadigma*, 4(2), 322-329.
- Shein, J. (2011). *Reversing the Slide*. Jossey-Bass: San Francisco.
- Skinner, J., & Slemrod, J. (1985). An Economic Perspective on Tax Evasion. *National Tax Journal*, 38(3), 345-353.
- Swingly, C., & Sukartha, I. M. (2015). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage dan Sales Growth pada Tax Avoidance. *E-Jurnal Akuntansi*, 10(1), 47-62.
- Topuniversities.com/university-rankings/world-university-rankings/2016 diakses 12 Desember 2019.
- Topuniversities.com/university-rankings/world-university-rankings/2018 diakses 12 Desember 2019.

Tsui, A. S., Egan, T. D., & O'Reilly, C. A. (1989). Beyond Simple Demographic Effects: The Importance of Relational Demography in Superior-subordinate Dyads. *Academy of Management, 32*, 402-423.

US Army, 1999. The army vision statement, <http://www.army.mil/armyvision/vision.htm>.

Wahyuni, M. A. (2011). Tax Evasion: Dampak dari Self Assessment System. *Jurnal Ilmiah Akuntansi dan Humanika, 1(1)*.

Widoyoko, D., Muktiono, I., Husodo, A. T., Noe, B. H., Wijaya, A. (2003). *Bisnis Militer mencari Legitimasi*. Indonesian Corruption Watch (ICW). National Democratic Institute (NDI).

Wiersema, M. F., & Bantel, K. A. (1992). Top Management Team Demography and Corporate Strategic Change. *Academy of Management Journal, 35*, 91-121.

www.bps.go.id diakses 10 Februari 2019

Zain, M. (2005). *Manajemen Perpajakan*. Jakarta: Salemba Empat.

Zimmerman, J. (2013). Taxes and Firm Size. *Journal of Accounting and Economics, 5(2)*, 119-149.