

## DAFTAR PUSTAKA

- Anshori, M. and S. Iswati (2009). "Metodologi Penelitian Kuantitatif (Bahan Ajar)." Surabaya: Fakultas Ekonomi Universitas Airlangga.
- Ananto, R. P., et al. (2017). "Pengaruh Good Corporate Governance (GCG), Leverage, Profitabilitas dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia." *Jurnal Ekonomi dan Bisnis Dharma Andalas* 19(1): 92.
- Armstrong, C.S., Blouin, J., Jagolizner, A. and Larker, D. (2013), “Corporate governance incentives, and tax avoidance”, available at: [www.ssrn.com](http://www.ssrn.com)
- Boussaïdi, A. and M. S. Hamed (2015). "The impact of governance mechanisms on tax aggressiveness: empirical evidence from Tunisian context." *Journal of Asian Business Strategy* 5(1): 1-12.
- Daniri, M. A. (2006). "Pedoman Umum Good Corporate Governance Indonesia 2006." Jakarta: Komite Nasional Kebijakan Governance.
- Desai, M. A. and D. Dharmapala (2006). "Corporate tax avoidance and high-powered incentives." *Journal of Financial Economics* 79 (1): 145-179.
- Dyreng, S. D., et al. (2010). "The effects of executives on corporate tax avoidance." *The Accounting Review* 85(4): 1163-1189.
- Fadhilah, R. (2014). "Pengaruh Good Corporate Governance Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI 2009-2011)." *Jurnal akuntansi* 2(1).
- Factbook, C. (2016). "CIA world factbook." Acesso em 13.
- Fahriani, M. and M. P. Priyadi (2016). "Pengaruh Good Corporate Governance Terhadap Tindakan Pajak Agresif Pada Perusahaan Manufaktur." *Jurnal Ilmu dan Riset Akuntansi* 5(7): 1-20.

- Francis, B. B., et al. (2014). "Are female CFOs less tax aggressive? Evidence from tax aggressiveness." *The Journal of the American Taxation Association* **36** (2): 171-202.
- Ghozali, I. (2009). "Ekonometrika Teori, Konsep dan Aplikasi dengan SPSS 17." Semarang: Badan Penerbit Universitas Diponegoro.
- Gul, F. A., et al. (2011). "Does board gender diversity improve the informativeness of stock prices?" *Journal of Accounting and Economics* **51** (3): 314-338.
- Hadi, J. and Y. Mangoting (2014). "Pengaruh struktur kepemilikan dan karakteristik dewan terhadap agresivitas pajak." *Tax & Accounting Review* **4**(2).
- Hambrick, D. C. and P. A. Mason (1984). "Upper echelons: The organization as a reflection of its top managers." *Academy of management review* **9**(2): 193-206.
- Hoseini, M., et al. (2019). "Demographic characteristics of the board of directors' structure and tax avoidance: Evidence from Tehran Stock Exchange." *International Journal of Social Economics* **46** (2): 199-212.
- Kessler, J. (2005). "Tax Avoidance Purpose and Section 741 of the Taxes Act 1988." *British Tax Review* **4**: 375.
- Khaoula, A. and Z. M. Ali (2012). "The board of directors and the corporate tax planning: Empirical evidence from Tunisia." *International Journal of Accounting and Financial Reporting* **2**(2): 142.
- Kimsen, K., et al. (2019). "PROFITABILITY, LEVERAGE, SIZE OF COMPANY TOWARDS TAX AVOIDANCE." JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi) **4**(1): 29-36.
- KNKG, K. (2006). Pedoman Umum Good Corporate Governance Indonesia, Jakarta: Komite Nasional Kebijakan Governance.
- Kusuma, Hendra. 2018. *Tingkat Kepatuhan Pajak Masyarakat RI Masih Rendah*, diakses dari <https://finance.detik.com/berita-ekonomi-bisnis/d->

<4214299/tingkat-kepatuhan-pajak-masyarakat-ri-masih-rendah/>, pada 3 Maret 2019.

Kusumastuti, S., et al. (2008). "Pengaruh board diversity terhadap nilai perusahaan dalam perspektif corporate governance." *Jurnal Akuntansi dan Keuangan*9(2): 88-98.

Lakhal, F., et al. (2015). "Do women on boards and in top management reduce earnings management? Evidence in France." *Journal of Applied Business Research* 31(3): 1107.

Lanis, R. and G. Richardson (2011). "The effect of board of director composition on corporate tax aggressiveness." *Journal of Accounting and Public Policy* 30(1): 50-70.

Mangoting, Y. (1999). "Tax Planing." Sebuah Pengantar Sebagai Alternatif Meminimalkan Pajak.

Mardiyati, U., et al. (2012). "Pengaruh kebijakan dividen, kebijakan hutang dan profitabilitas terhadap nilai perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2005-2010." *JRMSI-Jurnal Riset Manajemen Sains Indonesia* 3(1): 1-17.

Mashayekhi, B. and Seyed, S.J . (2015), “Corporate governance and tax avoidance”, *Journal of Accounting Knowledge*, Vol. 6 No. 20, pp. 83-103.

Minnick, K. and Noga, T. (2010), “Do corporate governance characteristics influence tax management?”, *Journal of Corporate Finance*, Vol. 16 No. 5, pp. 703-718.

Nazemi, A., Momtaziyan, A. and Saliehi Niya, M. (2014), “The relationship between corporateovernance mechanisms and inventory management efficiency (case study: companies acceptedin Tehran Stock Exchange)”, *Quarterly Journal of Empirical Financial Accounting Studies*, Vol. 11 No. 42, pp. 186-159.

Oyenike, O., et al. (2016). "Female Directors and Tax Aggressiveness of Listed Banks in Nigeria."

Pemerintah Indonesia. 2008. Undang-Undang KUP Nomor 16 tahun 2009 yang sebagaimana telah mengalami perubahan keempat atas Undang-Undang KUP Nomor 6 tahun 1983. Lembaran Negara RI Tahun 2008, No. 115. Sekretariat Negara. Jakarta.

Peni, E. and S. Vähämaa (2010). "Female executives and earnings management." *Managerial Finance* 36 (7): 629-645.

Permana, A. R. D. (2015). PENGARUH CORPORATE GOVERNANCE TERHADAP PENGHINDARAN PAJAK (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2014), Fakultas Ekonomika dan Bisnis.

Richardson, G., et al. (2015). "Financial distress, outside directors and corporate tax aggressiveness spanning the global financial crisis: An empirical analysis." *Journal of Banking & Finance* 52 : 112-129.

Richardson, G., et al. (2016). "Women on the board of directors and corporate tax aggressiveness in Australia: An empirical analysis." *Accounting Research Journal* 29(3): 313-331.

Sepasi, S. and Abdoli, L. (2016), "The impacts of women's presence on corporate boards on firm value and financial performance", *Journal of Auditing and Financial Accounting*, Vol. 8 No. 93, pp. 39-58.

Setayesh, M.H., Sarvestani, A. and Seydi, S.J. (2014), "Exploring the size and independence of the boardof directors on a bold tax approach", *Applied Research in Financial Reporting*, Vol. 3 No. 4, pp. 7-28.

Sonntagbauer, P. (2014). Handbook of research on advanced ICT integration for governance and policy modeling, IGI Global.

Sugiyono, M. P. P. (2007). "Pendekatan Kuantitatif." Kualitatif, dan R&D, Bandung: Alfabeta.

Sukandar, P. P. and R. Rahardja (2014). "Pengaruh Ukuran Dewan Direksi Dan Dewan Komisaris Serta Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Sektor Consumer

Good yang Terdaftar di BEI Tahun 2010–2012)", Fakultas Ekonomika dan Bisnis.

Toarik, Mashud. 2017. *Grant Thornton: Jumlah Pemimpin Wanita Perusahaan Indonesia Terbesar-Asia Pasifik*, diakses dari <https://www.beritasatu.com/ekonomi/424849/grant-thornton-jumlah-pemimpin-wanita-perusahaan-indonesia-terbesar-seasia-pasifik/>, pada 3 Maret 2019.

Zahra, S. A. and J. A. Pearce (1989). "Boards of directors and corporate financial performance: A review and integrative model." *Journal of management*15(2): 291-334.

Zemzem, A. and K. Ftouhi (2013). "The effects of board of directors' characteristics on tax aggressiveness." *Research Journal of Finance and Accounting* 4(4): 140-147.