REFERENCES

- Amnesti Pajak. (n.d.). Retreived January 15, 2020, from Kemenkeu: https://kemenkeu.go.id/single-page/amnesti-pajak/
- Alin, A. (2010). Multicollinearity. *Wiley Interdisciplinary Reviews: Computational Statistics*, 2(3), 370-374.
- Alm, J., & Beck, W. (1991). Wiping the slate clean: Individual response to state tax amnesties. *Southern Economic Journal*, 1043-1053.
- Balakrishnan, K., Blouin, J. L., & Guay, W. R. (2018). Tax aggressiveness and corporate transparency. *The Accounting Review*, *94*(1), 45-69.
- Bayer, R.-C., Oberhofer, H., & Winner, H. (2015). The occurrence of tax amnesties: Theory and evidence. *Journal of Public Economics*, 125, 70-82.
- Becker, G. S. (1968). Crime and punishment: An economic approach. In *The economic dimensions of crime* (pp. 13-68): Springer.
- Blouin, J. (2014). Defining and measuring tax planning aggressiveness. *National Tax Journal*, 67(4), 875.
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms? *Journal of financial economics*, 95(1), 41-61.
- Christian, C. W. (2005). DISCUSSION OF Attracting Nonfilers through Amnesty Programs: Internal versus External Motivation. *Journal of the American Taxation Association*, 27(s-1), 97-101.
- Chung, S. G., Goh, B. W., Lee, J., & Shevlin, T. (2019). Corporate tax aggressiveness and insider trading. *Contemporary Accounting Research*, *36*(1), 230-258.
- Desai, M. A., Dyck, A., & Zingales, L. (2007). Theft and taxes. *Journal of financial economics*, 84(3), 591-623.
- Donohoe, M. P., & Robert Knechel, W. (2014). Does corporate tax aggressiveness influence audit pricing? *Contemporary Accounting Research*, 31(1), 284-308.
- Dyreng, S., Hanlon, M., Maydew, E., & Thornock, J. (2016). Changes in corporate effective tax rates over the past twenty-five years. Forthcoming. *Journal of financial economics*.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-run corporate tax avoidance. *The Accounting Review*, 83(1), 61-82.
- Escabias, M., Aguilera, A. M., & Valderrama, M. J. (2007). Functional PLS logit regression model. *Computational Statistics & Data Analysis*, 51(10), 4891-4902.
- Fisher, R. C., Goddeeris, J. H., & Young, J. C. (1989). Participation in tax amnesties: The individual income tax. *National Tax Journal*, 15-27.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *The Accounting Review*, 84(2), 467-496.

IR - PERPUSTAKAAN UNIVERSITAS AIRLANGGA

- Guay, W., Samuels, D., & Taylor, D. (2016). Guiding through the fog: Financial statement complexity and voluntary disclosure. *Journal of Accounting and Economics*, 62(2-3), 234-269.
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2-3), 127-178.
- Hanlon, M., & Slemrod, J. (2009). What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement. *Journal of Public Economics*, 93(1-2), 126-141.
- Jarque, C. M., & Bera, A. K. (1987). A test for normality of observations and regression residuals. *International Statistical Review/Revue Internationale de Statistique*, 163-172.
- Kim, T. K. (2015). T test as a parametric statistic. *Korean journal of anesthesiology*, 68(6), 540.
- Le Borgne, E., & Baer, K. (2008). *Tax amnesties: Theory, trends, and some alternatives*: International Monetary Fund.
- Luitel, H. S., & Sobel, R. S. (2007). The revenue impact of repeated tax amnesties. *Public budgeting & finance*, 27(3), 19-38.
- Macho-Stadler, I., Olivella, P., & Pérez-Castrillo, D. (1999). Tax amnesties in a dynamic model of tax evasion. *Journal of Public Economic Theory*, 1(4), 439-463.
- Omer, T. C., Molloy, K. H., & Ziebart, D. A. (1993). An investigation of the firm size—effective tax rate relation in the 1980s. *Journal of Accounting, Auditing & Finance*, 8(2), 167-182.
- Park, H. M. (2015). Univariate analysis and normality test using SAS, Stata, and SPSS.
- Petersen, M. A. (2009). Estimating standard errors in finance panel data sets: Comparing approaches. *The Review of Financial Studies*, 22(1), 435-480.
- Shevlin, T., Thornock, J., & Williams, B. (2017). An examination of firms' responses to tax forgiveness. *Review of Accounting Studies*, 22(2), 577-607.
- Slemrod, J. (2004). *The economics of corporate tax selfishness*. Retrieved from Stella, P. (1989). An economic analysis of tax amnesties.
- Tran, A., & Zhu, Y. H. (2017). The impact of adopting IFRS on corporate ETR and book-tax income gap. *Austl. Tax F.*, *32*, 757.