

DAFTAR PUSTAKA

- Alves, S. (2013). The impact of audit committee existence and external audit on earnings management. *Journal of Financial Reporting and Accounting*, 11(2), 143–165. <https://doi.org/10.1108/JFRA-04-2012-0018>
- Annur, H. A., Salihu, I. A., & Obid, S. N. S. (2014). Corporate Ownership, Governance and Tax Avoidance: An Interactive Effects. *Procedia - Social and Behavioral Sciences*, 164(August), 150–160. <https://doi.org/10.1016/j.sbspro.2014.11.063>
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Ayu, G., Dewi, P., & Sari, M. M. R. (2015). Pengaruh Insentif Eksekutif, Corporate Risk dan Corporate Governance pada Tax Avoidance, 50–67. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/11423>
- Carpenter, T., & Jones, K. (2015). Do Individual Auditors Affect Audit Quality? Evidence from Archival Data. *Journal of International Accounting Research*, 90(4), 1395–1435. <https://doi.org/10.2308/accr-50982>
- Core, J. E. (n.d.). Executive Equity Compensation and Incentives : A Survey, (215). https://papers.ssrn.com/sol3/papers.cfm?abstract_id=276425
- Damayanti, F. (2015). Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan dan Return On Assets terhadap Tax Avoidance, 5(2), 187–206. <http://journal.uinjkt.ac.id/index.php/esensi/article/view/2341>
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dewinta, I. A. R. (2016). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, dan Pertumbuhan Penjualan terhadap Tax Avoidance, 14, 1584–1613. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/16009>
- Diantari, P. R. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional terhadap Tax Avoidance, 16, 702–732. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/20664>
- Edwards, A. S., Schwab, C., & Shevlin, T. J. (2012). Financial Constraints and the Incentive for Tax Planning. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2163766>

- Fadhilah, R. (2014). Pengaruh Good Corporate Governance Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI 2009-2011). *Fakultas Ekonomi Universitas Negeri Padang*, 1–22. <http://ejournal.unp.ac.id/students/index.php/akt/article/view/908>
- Feizi, M., Panahi, E., Keshavarz, F., Mirzaee, S., & Mosavi, S. M. (2016). The Impact of the Financial Distress on Tax Avoidance in Listed Firms: Evidence from Tehran Stock Exchange (TSE). *International Journal of Advanced Biotechnology and Research*, 7(1), 976–2612. Retrieved from <http://www.bipublication.com>
- Hanafi, U. (2014). Analisis pengaruh kompensasi eksekutif, kepemilikan saham eksekutif dan preferensi risiko eksekutif terhadap penghindaran pajak perusahaan. *Journal of Accounting*, 3, 1–11. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6180>
- Hanum, H. R., & Zulaikha. (2013). Pengaruh Karakteristik Corporate Governance Terhadap Effective Tax Rate (Studi Empiris pada BUMN yang Terdaftar di BEI 2009-2011). *Diponegoro*, 2 (2)(Semarang: Universitas Diponegoro), 1–10.
- Hill, W. L. (1992). Stakeholder-agency theory charles w. l. hill thomas, (March). <https://onlinelibrary.wiley.com/doi/abs/10.1111/j.1467-6486.1992.tb00657.x>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kato, T., & Long, C. (2005). Executive Compensation, Firm Performance, and Corporate Governance in China: Evidence from Firms Listed in the Shanghai and Shenzhen Stock Exchanges. *Economic Development and Cultural Change*, 54(4), no. 1767, IZA. <https://doi.org/10.1086/503583>
- Mahanani, A., & Titisari, K. H. (2016). Pengaruh Ukuran Perusahaan dan Sales Growth Terhadap Tax Avoidance. *Isbn*, (September), 212–223. <https://doi.org/10.1002/bit.260480414>
- Maharani, D. P. (2015). Pengaruh Kualitas Auditor Eksternal, *Skripsi* (tidak dipublikasikan), Program Sarjana Fakultas Ekonomika dan Bisnis Universitas Diponegoro Semarang. <https://doi.org/10.1002/bit.260480414>
- Mayangsari, C., & dan Eka Haryani, Z. (2015). Pengaruh Kompensasi Eksekutif, Kepemilikan Saham Eksekutif, Preferensi Risiko Eksekutif Dan Leverage Terhadap Penghindaran Pajak (Tax Avoidance). *Jom FEKON*, 2(2), 1–15.

<https://www.neliti.com/publications/34156/pengaruh-kompensasi-eksekutifkepemilikan-saham-eksekutif-preferensi-risiko-ekse>

- Nugroho, S. A., & Firmansyah, A. (2017). Pengaruh Financial Distress , Real Earnings Management Dan Corporate Governance Terhadap Tax Aggressiveness, *1*(2), 163–182. <https://jurnal.polibatam.ac.id/index.php/JABA/article/view/616>
- Opler, T. C., & Titman, S. (2009). Financial Distress and Corporate Performance. *Journal of Finance*, *49*(3), 1015–1040. <https://doi.org/10.2307/2329214>
- Permata, A. D., Nurlaela, S., & W, E. M. (2018). Pengaruh *Size, Age, Profitability, Leverage* dan *Sales Growth* terhadap *Tax Avoidance*, *19*(01), 10–20. <https://publikasiilmiah.ums.ac.id/xmlui/handle/11617/10303>
- Puspita, S. R., & Harto, P. (2014). Pengaruh Tata Kelola Perusahaan terhadap Penghindaran Pajak, *3*, 1–13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6172>
- Rego, S. O., & Wilson, R. (2012). Equity Risk Incentives and Corporate Tax Aggressiveness. *Journal of Accounting Research*, *50*(3), 775–810. <https://doi.org/10.1111/j.1475-679X.2012.00438.x>
- Richardson, G., Taylor, G., & Lanis, R. (2015). The impact of financial distress on corporate tax avoidance spanning the global financial crisis: Evidence from Australia. *Economic Modelling*, *44*, 44–53. <https://doi.org/10.1016/j.econmod.2014.09.015>
- Sandy, S., & Lukviarman, N. (2015). Pengaruh Corporate Governance terhadap Tax Avoidance: Studi Empiris pada Perusahaan Manufaktur. *Jurnal Akuntansi & Auditing Indonesia*, *19*, 85–98. <https://doi.org/10.1017/CBO9781107415324.004>
- Silvia, Y. S. (2017). Pengaruh Manajemen Laba,Ukuran Perusahaan dan Pertumbuhan Penjualan Terhadap Tax Avoidance, *3*(4). <http://fe.ubhara.ac.id/ojs/index.php/equity/article/view/620>
- Siti, R. (2012). *Perpajakan: Teori dan Kasus*. (S. E. Suharsi, Ed.) (6th ed.). Jakarta: Salemba Empat.
- Sudibya, I. G. A., & Utama, I. W. M. (2012). Pegawai Di Lingkungan Kantor Dinas Pekerjaan Umum. *Manajemen, Strategi Bisnis, Dan Kewirausahaan*, *6*(2), 173–184. <https://ojs.unud.ac.id/index.php/jmbk/article/view/2203>

- Suyadnya, I. G. (2017). Pengaruh Ukuran Kap, Audit Fee, dan Audit Tenure Pada Agresivitas Pajak, 21, 1101–1130. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/31225>
- The Institute of Internal Auditors. (2013). Model Audit Committee Charter. *The Institute of Internal Auditors*, (March), 1–3. Retrieved from https://global.theiia.org/standards-guidance/Public Documents/MODEL_AUDIT_COMMITTEE_CHARTER.pdf
- Watts, R. L., & Zimmerman, J. L. (1990). Accounting Year Theory: Ten Perspective. *Review Literature And Arts Of The Americas*, 65(1), 131–156. <https://doi.org/10.2307/247880>
- Wijayanti, A., Wijayanti, A., & Samrotun, Y. C. (2016). Pengaruh Karakteristik Perusahaan, Geg Dan Csr Terhadap Penghindaran Pajak. *Seminar Nasional IENACO*, 1(1), 2337–4349. <https://publikasiilmiah.ums.ac.id/xmlui/handle/11617/7127>
- Winata, F. (2014). Pengaruh Corporate Governance terhadap Tax Avoidance Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013. *Tax & Accounting Review*, 4 (1)(1), 1–11. <http://publication.petra.ac.id/index.php/akuntansi-pajak/article/view/3118>
- Yatulhusna, N. (2013). Pengaruh Profitabilitas, Leverage, Umur, dan Ukuran Perusahaan terhadap Manajemen Laba. *Skripsi*, Program Sarjana Universitas Islam Negeri Syarif Hidayatulah Jakarta. <http://repository.uinjkt.ac.id/dspace/handle/123456789/30210>