

DAFTAR PUSTAKA

- Annisa, N.A., dan L. Kurniasih. 2012. Pengaruh corporate governance terhadap tax avoidances. *Jurnal Akuntansi & Auditing* 8 (2): 95–189.
- Armstrong, C.S., J.L. Blouin, A.D. Jagolinzer, dan D.F. Larcker. 2013. Corporate Governance, incentives, and tax avoidance. Rock Center for Corporate Governance Stanford University, Working Paper Series No.136. Diakses dari <http://ssrn.com/abstract=2252682>.
- Chai, H., dan Q. Liu. 2009. Competition and corporate tax avoidance: Evidence from Chinese industrial firms. *Economic Journal* 119 (537): 764–795.
- Daniri, M. A. 2006. Good Corporate Governance: Konsep dan penerapannya dalam konteks Indonesia. eds kedua. Jakarta: PT. Raya Indonesia.
- Darmawan, I. G. H., dan I. M. Sukartha. 2014. Pengaruh penerapan Corporate Governance, Leverage, ROA dan ukuran perusahaan pada penghindaran pajak. *E-Jurnal Akuntansi* 9 (1): 143–161.
- Desai, M.A., dan D. Dharmapala. 2006. Corporate tax avoidance and high powered incentives. *Journal of Financial Economics* 79 (1): 145–179.
- Dewi, N.N., dan I.K. Jati. 2014. Pengaruh karakteristik eksekutif, karakteristik perusahaan, dan dimensi tata kelola perusahaan yang baik pada tax avoidance di Bursa Efek Indonesia. *EJurnal Akuntansi* 6 (2): 249–260.
- Dyreng, S., M. Hanlon, dan E. L. Maydew. 2008. Long-run corporate tax avoidance. *The Accounting Review* 83 (2): 61–82.
- Fernandes, V.L., A.L. Martinez, dan V. Nossa. 2013. The Influence of the best Corporate Governance practices on the allocation of value added to taxes: A Brazilian case. *contabilidade, gestão e governança*. Brasília 16 (3).
- James, O.K., dan E.I. Igbeng. 2014. Corporate Governance, shareholders wealth maximization and tax avoidance. *Research Journal of Finance and Accounting* 5 (2): 127–130.
- Kementerian BUMN, 2012. Keputusan sekretaris Kementerian Badan Usaha Milik Negara No.SK-16/S.MBU/2012 tentang indikator/parameter penilaian dan evaluasi atas penerapan tata kelola perusahaan yang baik (Good Corporate Governance) pada Badan Usaha Milik Negara.

- Khoala, A. 2013. *Does Corporate Governance affect tax planning? Evidence from American companies. International Journal of Advanced Research* 1 (10): 864–873.
- Khurana, I.K., dan W.J. Moser. 2009. Institutional Ownership and Tax Aggressiveness. Diakses dari www.ssrn.com.
- Kurniasih, T., dan M. Sari. 2013. Pengaruh ROA, *leverage*, *Corporate Governance*, ukuran perusahaan, dan kompensasi rugi fiskal terhadap *tax avoidance*. *Buletin Studi Ekonomi* 18 (1): 1–84.
- Lanis, R., dan G. Richardson. 2011. *The Effect of board of director composition on corporate tax aggressiveness. Journal of Accounting & Public Policy* 30(1): 50 –70.
- Lukviarman, N. 2006. Etika bisnis tidak berjalan di Indonesia: Ada apa dalam *Corporate Governance*? *Jurnal Siasat Bisnis* 9 (2): 139–156.
- Maharani, I.G., dan K.A. Suardana. 2014. Pengaruh *Corporate Governance*, profitabilitas, dan karakteristik eksekutif pada *tax avoidance*. *E-Jurnal Akuntansi* 9 (2): 525 –539.
- Mayangsari, S. 2003. Analisis pengaruh independensi, kualitas audit, serta mekanisme *Corporate Governance* terhadap integritas laporan keuangan. Surabaya: Simposium Nasional Akuntansi VI.
- Minnick, K., dan T. Noga. 2010. *Do Corporate Governance characteristics influence tax management? Journal of Corporate Finance* 16 (5): 703–718.
- Pohan, H. T. 2008. Pengaruh *Good Corporate Governance*, rasio Tobin Q, perata laba terhadap penghindaran pajak pada perusahaan publik . Jakarta: Fakultas Ekonomi Universitas Trisakti.
- Prakosa, K. B. 2014. Pengaruh profitabilitas, kepemilikan keluarga dan *Corporate Governance* terhadap penghindaran pajak di Indonesia. Mataram: Simposium Nasional Akuntansi XVII.
- Rego, S.O., dan R. Wilson. 2008. *Executive Compensation, Tax Reporting Aggressiveness, and Future Firm Performance*. Diakses dari [http://areas.kenanflagler.unc.edu/Accounting/TaxCenter/taxsym09/Documents/Rego and %2 0Wilson 2008. pdf](http://areas.kenanflagler.unc.edu/Accounting/TaxCenter/taxsym09/Documents/Rego%20and%20Wilson%202008.pdf).
- Republik Indonesia. 2007. Undang - Undang Republik Indonesia Nomor 40 tahun 2007 tentang Perseroan Terbatas.
- Sabli, N., dan R.M. Noor. 2012. *Tax planning and Corporate Governance. In The 3rd International Conference on Business and Economic Research (3rd ICBER 2012) Proceeding*.

- Sartori, N. 2010. *Effect of strategic tax behavior on Corporate Governance*. www.ssrn.com.
- Sekarang, U., dan R. Bougie. 2010. *Research Methods for Business. A Skill Building Approach*. John Wiley and Sons, Ltd.
- Setiana, D., dan W. Setyowati. 2014. Pengaruh *Corporate Governance*, kompensasi rugi fiskal, ROA, leverage dan ukuran perusahaan terhadap tax avoidance. *Journal Accounting and Banking* 3 (2).
- Shafer, W., dan R. Simmons. 2006. *Social responsibility, machiavellianism and tax avoidance: A Study of Hong Kong tax professionals*. Working Paper No.5.
- Siallagan, H., dan M. Machfoedz. 2006. *Mekanisme Corporate Governance*, Kualitas laba dan nilai perusahaan. Padang: Simposium Nasional Akuntansi IX.
- Solomon, J. 2007. *Corporate Governance and accountability*. 2nd ed. The Atrium, West Sussex: John Wiley & Sons, Ltd.
- Tarjo. 2008. Pengaruh konsentrasi kepemilikan institusional dan *leverage* terhadap manajemen laba, nilai pemegang saham serta *cost of equity capital*. Pontianak. sSimposium Nasioanal Akuntansi XI.
- Timothy, Y. C. K. 2010. *Effects of Corporate Governance on tax avoidance*. Hong Kong Baptist University. Diakses dari [www.libsca.hkbu.edu.hk/trsimage/hp/07014341 .pdf](http://www.libsca.hkbu.edu.hk/trsimage/hp/07014341.pdf).
- Tuanakotta, T. M. 2007. *Setengah abad profesi akuntansi*. Jakarta: Badan Penerbit Salemba Empat.
- Wardani, D. K. 2008. *Pengaruh Corporate Governance terhadap kinerja perusahaan di Indonesia*. Yogyakarta: Universitas Islam Indonesia.