

DAFTAR PUSTAKA

- Alharbi, S., Atawnah, N., Mamun, M. Al, & Ali, M. J. (2020). Local Culture and Tax Avoidance: Evidence from Gambling Preference Behaviour. *Global Finance Journal*, 100585. <https://doi.org/10.1016/j.gfj.2020.100585>
- Amin, K., & Suyono, N. A. (2020). Pengaruh Corporate Governance Terhadap Tax Avoidance (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI Periode 2016 sampai 2018). *Journal of Economic, Business and Engineering (JEBE)*, 1(2), 248–259.
- Aničić, J., Jelić, M., & Đurović, J. M. (2016). Local Tax Policy in the Function of Development of Municipalities in Serbia. *Procedia - Social and Behavioral Sciences*, 221, 262–269. <https://doi.org/10.1016/j.sbspro.2016.05.114>
- Annuar, H. A., Salihu, I. A., Normala, S., & Obid, 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>
- Bayar, O., Huseynov, F., & Sardarli, S. (2018). Corporate Governance, Tax Avoidance, and Financial Constraints. *Financial Management*, 47(3), 651–677. <https://doi.org/10.1111/fima.12208>
- Beaver, W. H., Correia, M., & McNichols, M. F. (2011). *Financial Statement Analysis and the Prediction of Financial Distress* (R. Dye, D. Larcker, S. Penman, & S. Reichelstein (eds.)). Now Publishers Inc. <https://doi.org/http://dx.doi.org/10.1561/14000000018>
- Bird, A., & Karolyi, S. A. (2017). Governance and Taxes: Evidence from Regression Discontinuity. *The Accounting Review*, 92(1), 29–50. <https://doi.org/10.2308/accr-51520>
- Blaufus, K., Möhlmann, A., & Schwäbe, A. (2016). Corporate Tax Minimization and Stock Price Reactions. *Quantitative Tax Research. Arqus.*, 24. <http://hdl.handle.net/10419/130248>
- Bogdan, I., & Istrate, C. (2015). The analysis of the principal components of the financial reporting in the case of Romanian listed companies. *Procedia Economics and Finance*, 20(15), 553–561. [https://doi.org/10.1016/S2212-5671\(15\)00108-2](https://doi.org/10.1016/S2212-5671(15)00108-2)
- Bradshaw, M., Liao, G., & Shuai, M. (2019). Agency costs and tax planning when the government is a major Shareholder. *Journal of Accounting and Economics*, 67(2–3), 255–277. <https://doi.org/10.1016/j.jacceco.2018.10.002>
- Brigham, E. F., & Daves, P. R. (2003). *Intermediate Financial Management with Thomson One*. Cengage South-Western.
- Cheisviyanny, C. (2015). Pengaruh Profitabilitas , Ukuran Perusahaan dan Kompensasi Rugi Fiskal Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2010-2013). *SNEMA*, c. <http://fe.unp.ac.id/>
- Chen, S., Huang, Y., Li, N., & Shevlin, T. (2018). How does quasi-indexer ownership affect corporate tax planning? *Journal of Accounting and*

- Economics*, 67, 278–296. <https://doi.org/10.1016/j.jacceco.2018.01.001>
- Cita, I. G. A., & Supadmi, N. L. (2019). Pengaruh Financial Distress dan Good Corporate Governance pada Praktik Tax Avoidance. *E-Jurnal Akuntansi*, 29(3), 912–927. <https://doi.org/https://doi.org/10.24843/EJA.2019.v29.i03.p01>
- Curry, K., & Banjarnahor, E. (2018). FINANCIAL DISTRESS PADA PERUSAHAAN SEKTOR PROPERTI GO PUBLIC DI INDONESIA. *Seminar Nasional Pakar Ke 1 Tahun 2018 Buku 2*, 207–221.
- Dewi, N. M. (2019). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, dan Komite Audit Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016. *Maksimum Media Akuntansi Universitas Muhammadiyah Semarang*, 9(2), 171–189.
- Dhamara, G. P., & Violita, E. S. (2018). The Influence of Financial Distress and Independence of Board of Commissioners on Tax Aggressiveness. *Advances in Economics, Business and Management Research (AEBMR)*, 55(Iac 2017), 81–86.
- Dhawan, A., Ma, L., & Kim, M. H. (2020). Journal of Contemporary Effect of corporate tax avoidance activities on firm bankruptcy risk. *Journal of Contemporary Accounting & Economics*, 16(2), 100187. <https://doi.org/10.1016/j.jcae.2020.100187>
- Eccleston, R., & Elbra, A. (2018). *Business, Civil Society and the 'New' Politics of Corporate Tax Justice: Paying a Fair Share*. Edward Elgar Publishing Limited.
- Edwards, A., Schwab, C., & Shevlin, T. (2013). Financial Constraints and the Incentive for Tax Planning. *American Taxation Association Midyear Meeting*.
- Eskandar, H., & Ebrahimi, P. (2020). Tax Avoidance and Institutional Ownership : Active vs . Passive Ownership. *International Journal of Finance and Managerial Accounting*, 5(17), 95–106.
- Fadhila, N. S., Pratomo, D., & Yudowati, S. P. (2017). Pengaruh Kepemilikan Manajerial, Komisaris Independen dan Komite Audit Terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 21(3), 1803–1820. <https://doi.org/https://doi.org/10.24843/EJA.2017.v21.i03.p04>
- 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. <http://www.bipublication.com>
- Feranika, A., & H. Mukhzarudfa, A. M. (2017). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Kualitas Audit, Komite Audit, Karakter Eksekutif, dan Leverage Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia dengan Tahun Pengamatan 2010-2014). *JURNAL AKUNTANSI & KEUANGAN UNJA*, 2(3), 12–21. <https://doi.org/DOI:https://doi.org/10.22437/jaku.v2i2.4710>
- Fitriana, A., & Aisyah, N. (2021). The Effect of Financial Constraints and

- Institutional Ownership on Tax Agressiveness. *Accounting Research Journal of Sutaatmadja (ACCRUALS)*, 05(1), 38–53. <https://doi.org/10.35310/accruals.v5i01.606>
- Gani, I., & Amalia, S. (2018). *Alat Analisis Data, Aplikasi Statistik Untuk Penelitian Bidang Ekonomi Dan Sosial, Edisi Revisi* (1st ed.).
- Ghozali, I. (2017). *Analisis Multivariat dan Ekonometrika: Teori Konsep dan Aplikasi dengan Eview 10* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Goh, B. W., Lee, J., & Lim, C. Y. (2016). The Effect of Corporate Tax Avoidance on the Cost of Equity. *THE ACCOUNTING REVIEW*, 91(6), 1647–1670. <https://doi.org/10.2308/accr-51432>
- Guenther, D. A., Matsunaga, S. R., & Williams, B. M. (2017). Is Tax Avoidance Related to Firm Risk? *THE ACCOUNTING REVIEW*, 92(1), 115–136. <https://doi.org/10.2308/accr-51408>
- Habib, A., Bhuiyan, M. B. U., & Islam, A. (2013). Financial distress , earnings management and market pricing of accruals during the global financial crisis. *Managerial Finance*, 39(2), 155–180. <https://doi.org/10.1108/03074351311294007>
- Hanief, Y. N., & Himawanto, W. (2017). *Statistik Pendidikan* (1st ed.). Deepublish.
- Harris, M. K., & Williams, L. T. (2020). Advances in Accounting Audit quality indicators : Perspectives from Non-Big Four audit fi rms and small company audit committees. *Advances in Accounting*, 50, 100485. <https://doi.org/10.1016/j.adiac.2020.100485>
- Harventy, G. (2016). PENGARUH TAX AVOIDANCE TERHADAP NILAI PERUSAHAAN. *Jurnal Reviu Akuntansi Dan Keuangan*, 6(2), 895–906.
- Hsu, P.-H., Moore, J. A., & Neubaum, D. O. (2018). Tax Avoidance , Financial Experts on The Audit Committee, and Business Strategy. *Journal of Business Finance & Accounting*, 45, 1293–1321. <https://doi.org/10.1111/jbfa.12352>
- Hummel, K., & Schlick, C. (2016). J . Account . Public Policy The relationship between sustainability performance and sustainability disclosure – Reconciling voluntary disclosure theory and legitimacy theory. *Journal of Accounting and Public Policy*, 41. <https://doi.org/10.1016/j.jaccpubpol.2016.06.001>
- James, H. L., Borah, N., & Lirely, R. (2020). The Effectiveness of Board Independence in High-Discretion Firms. *Quarterly Review of Economics and Finance*. <https://doi.org/10.1016/j.qref.2020.10.021>
- Jiang, Y., Zheng, H., & Wang, R. (2020). The effect of institutional ownership on listed companies ' tax avoidance strategies. *Applied Economics*, 00(00), 1–17. <https://doi.org/10.1080/00036846.2020.1817308>
- Jiménez-angueira, C. E. (2018). The effect of the interplay between corporate governance and external monitoring regimes on firms' tax avoidance. *Advances in Accounting Journal*, 41(March), 7–24. <https://doi.org/10.1016/j.adiac.2018.02.004>
- Karpavičius, S., & Suchard, J. (2017). Institutional Ownership and the Choice of Equity Issue. *International Review of Financial Analysis*, 56, 73–84. <https://doi.org/10.1016/j.irfa.2017.12.009>

- Kementerian Keuangan Republik Indonesia. (2019). *APBN KITA*.
www.kemenkeu.go.id
- Khan, M., Srinivasan, S., & Tan, L. (2017). Institutional Ownership and Corporate Tax Avoidance: New Evidence. *THE ACCOUNTING REVIEW*, 92(2), 101–122. <https://doi.org/10.2308/accr-51529>
- Khaoula, F., & Moez, D. (2019). Bursa _ Istanbul Review The moderating effect of the board of directors on firm value and tax planning : Evidence from European listed firms. *Borsa Istanbul Review*. <https://doi.org/10.1016/j.bir.2019.07.005>
- Khurana, I. K., & Moser, W. J. (2013). Institutional Shareholders' Investment Horizons and Tax Avoidance. *Journal of the American Taxation Association*, 35(1), 111–134. <https://doi.org/10.2308/atax-50315>
- Kim, W. S., Kiyamaz, H., & Oh, S. (2020). Do Country-Level Legal, Corporate Governance, and Cultural Characteristics influence the Relationship between Insider Ownership and Dividend Policy? *Pacific-Basin Finance Journal*, 101457. <https://doi.org/10.1016/j.pacfin.2020.101457>
- Kiser, E., & Karceski, S. M. (2017). Political Economy of Taxation. *Annual Review of Political Science*, December, 1–18. <https://doi.org/10.1146/annurev-polisci-052615-025442>
- Kodriyah, & Putri, R. F. (2019). Pengaruh Perencanaan Pajak dan Kecakapan Manajerial Terhadap Manajemen Laba. *Jurnal Akuntansi*, 6(1), 55–68. <https://doi.org/http://dx.doi.org/10.30656/jak.v6i1.930>
- Koester, A., Shevlin, T., Wangerin, D., Koester, A., Shevlin, T., & Wangerin, D. (2016). The Role of Managerial Ability in Corporate Tax Avoidance. *Management Science*, September, 1–27. <https://doi.org/10.1287/mnsc.2016.2510>
- Kovermann, J., & Velte, P. (2019). The impact of corporate governance on corporate tax avoidance—A literature review. *Journal of International Accounting, Auditing and Taxation*, 36, 100270. <https://doi.org/10.1016/j.intaccudtax.2019.100270>
- Lestari, G. A. W., & Putri, I. G. A. . A. D. (2017). Pengaruh Corporate Governance, Koneksi Politik, dan Leverage Terhadap Penghindaran Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2028–2054.
- Li, Z., Crook, J., Andreeva, G., & Tang, Y. (2020). Predicting the risk of financial distress using corporate governance measures. *Pacific-Basin Finance Journal*, February, 101334. <https://doi.org/10.1016/j.pacfin.2020.101334>
- Liang, D., Tsai, C., Lu, H. R., & Chang, L. (2020). Combining corporate governance indicators with stacking ensembles for financial distress prediction. *Journal of Business Research*, 120(July), 137–146. <https://doi.org/10.1016/j.jbusres.2020.07.052>
- Mahulae, E. E., Pratomo, D., & Nurbaiti, A. (2016). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Komite Audit Terhadap Tax Aavoidance. *E-Proceeding of Management*, 3(2), 1626–1633.
- Mangena, M., & Maria, A. (2020). Bank power , block ownership , boards and financial distress likelihood : An investigation of Spanish listed firms. *Journal of Corporate Finance*, 64(February), 101636.

- <https://doi.org/10.1016/j.jcorpfin.2020.101636>
- Meilia, P., & Adnan. (2017). Pengaruh Financial Distress , Karakteristik Eksekutif , dan Kompensasi Eksekutif Terhadap Tax Avoidance Pada Perusahaan Jakarta Islamic Index. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 2(4), 84–92.
- Merkusiwati, N. K. L. A., & Damayanthi, I. G. A. E. (2019). Pengaruh Pengungkapan CSR, Karakter Eksekutif, Profitabilitas, Dan Investasi Aktiva Tetap Terhadap Penghindaran Pajak. *E-Jurnal Akuntansi*, 29(2), 833–853. [https://doi.org/DOI: https://doi.org/10.24843/EJA.2019.v29.i02.p26](https://doi.org/DOI:https://doi.org/10.24843/EJA.2019.v29.i02.p26)
- Merslythalia, D. R., & Lasmana, M. S. (2016). Komisaris Independen, dan Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 11(2), 117–124.
- Mo, P. L. L. (2003). *Tax Avoidance and Anti-avoidance Measures in Major Developing Economies*. Praeger.
- Mulyani, S., Wijayanti, A., & Masitoh, E. (2018). Pengaruh Corporate Governance Terhadap Tax Avoidance (Perusahaan Pertambangan yang terdaftar di BEI). *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 3(1), 322–340. www.jraba.org
- Murray, R. (2012). *Tax Avoidance* (K. P. QC (ed.); 1st ed.). Sweet & Maxwell.
- Naciri, A. (2010). *Internal and External Aspects of Corporate Governance*. Routledge.
- Ningrum, L. H., & Hendrawati, E. (2018). Pengaruh Corporate Governance Terhadap Manajemen Pajak. *Jurnal Ekonomi-Manajemen-Akuntansi*, 14(2), 77–92.
- Noor, J. (2017). *METODOLOGI PENELITIAN*. Kencana.
- Nugroho, R. P., T, S., & Mardiaty, E. (2020). The effect of financial distress and earnings management on tax aggressiveness with corporate governance as the moderating variable. *INTERNATIONAL JOURNAL OF RESEARCH IN BUSINESS AND SOCIAL SCIENCE (IJBR)*, 9(7), 167–176.
- Octaviani, R. R., & Sofie. (2018). PENGARUH GOOD CORPORATE GOVERNANCE , CAPITAL INTENSITY RATIO , LEVERAGE , DAN FINANCIAL DISTRESS TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN. *Jurnal Akuntansi Trisakti*, 0832(September), 253–268. <https://doi.org/http://dx.doi.org/10.25105/jat.v5i2.4848>
- Ozdemir, O. (2020). International Journal of Hospitality Management Board diversity and firm performance in the U . S . tourism sector : The effect of institutional ownership. *International Journal of Hospitality Management*, 91(August), 102693. <https://doi.org/10.1016/j.ijhm.2020.102693>
- Pohan, C. A. (2018). *Optimizing Corporate Tax Management: Kajian Perpajakan dan Tax Planning-nya Terkini* (S. B. Hastuti (ed.); Kedua). Bumi Aksara.
- Priyatno, D. (2010). *Paham Analisa Statistik Data dengan SPSS*. Mediakom.
- Putri, R. A. H., & Chariri, A. (2017). Pengaruh Financial Distress dan Good Corporate Governance Terhadap Praktik Tax Avoidance Pada Perusahaan Manufaktur. *Diponegoro Journal of Accounting*, 6(2), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rani, P. (2017). Pengaruh Ukuran Perusahaan, Financial Distress, Komite Audit,

- dan Komisaris Independen Terhadap Tax Avoidance (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2012-2016). *Jurnal Akuntansi Dan Keuangan*, 6(2), 221–241.
- Riantami, V. L., & Triyanto, D. N. (2018). Pengaruh Proporsi Komisaris Independen, Financial Distress, Intensitas Aset Tetap, dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *Jurnal AKSARA PUBLIC*, 2(4).
- Richardson, G., Lanis, R., Taylor, G., Richardson, G., & Lanis, R. (2014). Financial Distress , Outside Directors and Corporate Tax Aggressiveness Spanning the Global Financial Crisis : An Empirical Analysis School of Accounting. *JOURNAL OF BANKING FINANCE*.
<https://doi.org/10.1016/j.jbankfin.2014.11.013>
- 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>
- Rosalia, Y. (2017). Pengaruh Profitabilitas , Likuiditas dan Corporate Governance Terhadap Penghindaran Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, 6(2014).
- Ross, S. A., Westerfield, R. W., & Jaffe, J. (2002). *Corporate Finance* (Sixth). The McGraw-Hill.
- Sadjiarto, A., Hartanto, S., Natalia, & Octaviana, S. (2020). Analysis of the Effect of Business Strategy and Financial Distress on Tax Avoidance. *Journal of Economics and Business*, 3(1), 238–246.
<https://doi.org/10.31014/aior.1992.03.01.193>
- Salomon, J. (2010). *Corporate Governance and Accountability* (Third). John Wiley & Sons Ltd.
- Santoso, S. (2010). *Statistik Multivariat*. PT Elex Media Komputindo.
- Saputra, M. (2017). The Influence of Ownership Structures , Financial Distress , and Tax Loss Carry Forward on Tax Avoidance (Study on Manufacturing Company Listed in Indonesia Stock Exchange). *Journal of Resources Development and Management*, 31(2011), 21–31. www.iiste.org
- Saputra, M. D. R., & Asyik, N. F. (2017). PENGARUH PROFITABILITAS , LEVERAGE DAN CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE. *Jurnal Ilmu Dan Riset Akuntansi*, 6(8), 1–19.
- Schön, W. (2008). *Tax and Corporate Governance. MPI Studies on Intellectual Property, Competition and Tax Law*. Springer.
- Shan, Y. G., Troshani, I., & Tarca, A. (2019). Journal of International Accounting , Auditing and Taxation Managerial ownership , audit firm size , and audit fees : Australian evidence. “*Journal of International Accounting, Auditing and Taxation*,” 35, 18–36.
<https://doi.org/10.1016/j.intaccaudtax.2019.05.002>
- Sugiarto, Hendratono, T., Sudiby, D., Permana, A. A., & P, T. A. P. (2015). *Metodologi Penelitian Hospitaliti & Pariwisata* (1st ed.). Matana Publishing Utama.
- Sugiyono. (2015). *Metode Penelitian & Pengembangan: Research and Development* (S. Y. Suryandari (ed.); 1st ed.). Alfabeta, cv.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. CV

Alfabeta.

- Sunjoyo, Setiawan, R., Carolina, V., Magdalena, N., & Kurniawan, A. (2013). *Aplikasi SPSS Untuk Smart Riset*. Alfabeta.
- Sutedi, A. (2011). *Good Corporate Governance* (Tarmizi (ed.); 1st ed.). Sinar Grafika.
- Swandewi, N. P., & Noviari, N. (2020). Pengaruh Financial Distress dan Konservatisme Akuntansi pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(7), 1670–1683. <https://doi.org/https://doi.org/10.24843/EJA.2020.v30.i07.p05>
- Tilehnoei, M. H., Esfahani, S. T., & Soltanipanah, S. (2018). Investigating the Effect of Financial Distress on Tax Avoidance during the Global Financial Crisis in Companies Listed on Tehran Stock Exchange. *International Journal of Finance and Managerial Accounting*, 3(9), 41–51.
- Trihendradi, C. (2005). *Statistik Inferen Teori Dasar & Aplikasinya Menggunakan SPSS 12* (1st ed.). CV Andi Offset.
- Wijoyo, N. A. (2016). *Menakar Kinerja Perusahaan Pembiayaan: Kesulitan Keuangan Perusahaan Pembiayaan (Financial Distress)* (A. W. Sumarlin (ed.); Jilid II). UI-Press.
- Yuni, N. P. A. I., & Setiawan, P. E. (2019). Pengaruh Corporate Governance dan Profitabilitas terhadap Penghindaran Pajak dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 29(1), 128–144. [https://doi.org/DOI: https://doi.org/10.24843/EJA.2019.v29.i01.p09](https://doi.org/DOI:https://doi.org/10.24843/EJA.2019.v29.i01.p09)
- Zahro, F. (2018). PENGARUH PENGHINDARAN PAJAK DAN GOOD CORPORATE GOVERNANCE TERHADAP COST OF DEBT. *E-JRA*, 07(06), 62–76.