DAFTAR PUSTAKA

Agoes, S., & Ardana, I. C. (2009). *Etika Bisnis dan Profesi*. Salemba Empat. Ajija, R. S., Sari, W. D., Setianto, H. R., & Primanti, R. M. (2011). *Cara Cerdas Menguasai Eviews*. Salemba Empat.

Aras, G., & Ingley, C. (2017). *Corporate Behavior and Sustainability: Doing well by being good*. Routledge.

Arikunto, S. (2010). *Prosedur Penelitian Suatu Pendekatan Praktik*. Rineka Cipta.

Armstrong, C. S., Guay, W. R., & Weber, J. P. (2010). The Role of Information and Financial Reporting in Corporate Governance and Debt Contracting. *Journal of Accounting and Economics*, *50*(2–3), 179–234. https://doi.org/10.1016/j.jacceco.2010.10.001

Bajpai, G. N. (2017). *The Essential Book of Corporate Governance*. Sage Publication.

Belkaoui, A. R. (2007). *Accounting Theory Teori akuntansi* (Buku dua). Salemba Empat.

Brown, K. B. (2012). A comparative look at regulation of corporate tax avoidance. In *A Comparative Look at Regulation of Corporate Tax Avoidance*. https://doi.org/10.1007/978-94-007-2342-9

Damayanti, F., & Susanto, T. (2015). Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan Dan Return on Assets Terhadap Tax Avoidance. *Esensi*, *5*(2), 187–206. https://doi.org/10.15408/ess.v5i2.2341

Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2010). The effects of executives on corporate tax avoidance. *The Accounting Review*, *85*(4), 1163–1189. https://doi.org/10.2308/accr.2010.85.4.1163

Fernando, A. C., Muraleedharan, K. P., & Satheesh, E. . (2017). *Corporate Governance: Principles, Policies and Practices* (Third Edition (ed.)). Pearson.

Ghozali, I. (2016). *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23* ((Edisi 8)). Badan Penerbit Universitas Diponegoro.

Gujarati, D. (2006). *Dasar-Dasar Ekonometrika*. Erlang

Gunawan, A. (2022). Peranan Good Corporate Governance Dalam Meminimalisir Praktik Penghindaran Pajak Pada Perusahaan Go Publik. *Owner: Riset & Jurnal Akuntansi*, *6*(1), 379–385. https://doi.org/10.33395/owner.v6i1.618

Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, *50*(2–3), 127–178. https://doi.org/10.1016/j.jacceco.2010.09.002

Hashimzade, N., & Epifantseva, Y. (2018). *The Routledge Companion to Tax Avoidance Research*. Routledge.

Herawati, H., & Ekawati, D. (2016). Pengaruh Perencanaan Pajak Terhadap Nilai erusahaan. *Jurnal Riset Akuntansi Dan Keuangan*, *4*(1), 873. https://doi.org/10.17509/jrak.v4i1.7708

Indriyantoro, N., & Supomo, B. (2011). *Metodologi Penelitian Bisnis Untuk* Akuntansi *dan Manajemen*. BPFE.

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.

Kalyebara, B., & Islam, S. (2014). *Corporate Governance , Capital Markets , and* Capital *Budgeting: An Integrated Approach*. Physca-Verlag.

Keputusan Ketua Bapepam Nomor Kep29/PM/2004 Tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Mallin, C. A. (2013). *Corporate Governance* (FOURTH EDI). Oxford University Press.

Muhidin, S. A., & Abdurahman, M. (2009). *Analisis Korelasi Regresi dan Jalur dalam Penelitian*. Pustaka Setia.

Nachrowi, D. N., & Usman, H. (2006). *Pendekatan Populer dan Praktis* Ekonometrika *untuk Analisis Ekonomi dan Keuangan*. Badan Penerbit Universitas Indonesia.

Nengzih. (2018). Determinants Of Corporate Tax Avoidance: Survey on Indonesia's Public Listed Company. *International Journal of Economics, Business and Management Research, Vol.2.*

Palupi, W. S., Hidayah, N., & Septyanto, T. (2020). Analysis Of The Effect Of Good Corporate Governance, Company Profitability And Risk On Tax Avoidance. *Fokus Bisnis : Media Pengkajian Manajemen Dan Akuntansi*, *19*(2), 130–143. https://doi.org/10.32639/fokusbisnis.v19i2.721 Peraturan

Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukandan Pedoman Pelaksanaan Kerja Komite Audit.

Pohan, H. T. (2009). Analisis Pengaruh Kepemilikan Institusi, Rasio Tobin Q, Akrual Pilihan, Tarif Efektif Pajak, Dan Biaya Pajak Ditunda Terhadap Penghindaran Pajak Pada Perusahaan Publik. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, *4*(2), 113. https://doi.org/10.25105/jipak.v4i2.4464

Purbowati, R. (2021). Pengaruh Good Corporate Governance Terhadap Tax Avoidance (Penghindaran Pajak). *Jurnal Riset Akuntansi Dan Keuangan Dewantara*, *4*(1), 61–76. https://doi.org/10.26533/jad.v4i1.755

Rachmadienti, R., Arieftiara, D., & Ermaya, H. N. L. (2021). Mekanisme Corporate Governance dan Aktivitas Penghindaran Pajak Perusahaan. *Jurnal Indonesia SosialSains*, *2*(9), 1558–1575. https://doi.org/10.36418/ jiss.v2i9.419

Raval, V. (2020). *Corporate Governance: A Pragmatic Guide for Auditors, Directors, Investors, and Accountants*. CRC Press.

Ronen, P. (2008). *Tax havens and the commercialization of state sovereignty*. Santoso, I., & Rahayu, N. (2013). *Corporate Tax Management*. Observation & Research of Taxation (Ortax).

Santoso, Y. I. (2020). *NDirjen Pajak angkat bicara soal kerugian Rp 68,7 triliun dari penghindaran pajak*.

Sekaran, U. (2011). *Research Methods forbusiness (Metode Penelitian Untuk Bisnis)*. Salemba Empat.

Septiani, A. E., Titisari, K. H., & Chomsatu, Y. (2019). Tata Kelola Perusahaan, Ukuran Perusahaan dan Penghindaran Pajak. *PROSEDING SEMINAR NASIONAL AKUNTANSI*, *2*(1), 1–10.

Suandy, E. (2008). *Perencanaan Pajak* (Edisi Empa). Salemba Empat.

Sudjana, N., & Ibrahim. (2007). *Penelitian dan Penilaian Pendidikan*. Sinar Baru Algesindo.

Sunarsih, U., & Handayani, P. (2018). Pengaruh Corporate Governance terhadap Penghindaran Pajak pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi*, *12*(2), 163–185. https://doi.org/10.25170/jara.v12i2.87

Syuhada, A., Yusnaini, Y., & Meirawati, E. (2019). Pengaruh Good Corporate Governance dan Profitabilitas terhadap Tax Avoidance pada Sektor Pertambangan. *Akuntabilitas: Jurnal Penelitian Dan Pengembangan*

Akuntansi, *13*(2), 127–140.Tim Penyusun. (2011). *Modul Eviews 6*. Unit Pengembangan Fakultas EkonomikaUniversitas Diponegoro.

Ubaidillah, M. (2021). Tax Avoidance: Good Corporate Governance (Studi Kasus Perusahaan Pertambangan Terdaftar di BEI 2015-2018). *Owner: Riset & Jurnal Akuntansi*, *5*(1), 152–163. https://doi.org/10.33395/owner.v5i1.311

Waluyo, T. M., Basri, Y. M., & Rusli, R. (2015). *Pengaruh Return on Asset, Leverage , Ukuran Perusahaan, Kompensasi Rugi Fiskal dan Kepemilikan Institusi Terhadap Penghindaran Pajak*. 1–25.

Weber, D. P. (2009). Do analysts and investors fully appreciate the implications of book-tax differences for future earnings? *Contemporary Accounting Research*, *26*(4), 1175–1206. https://doi.org/10.1506/car.26.4.7

Widiiswa, R. A. N., & Baskoro, R. (2020). Good Corporate Governance dan Tax Avoidance pada Perusahaan Multinasional dalam Moderasi Peningkatan Tax Audit Coverage Ratio. *Scientax: Jurnal Kajian Ilmiah Perpajakan Indonesia*, *2*(1), 57–74. https://doi.org/10.52869/st.v2i1.55

Widuri, R., Wijaya, W., Effendi, J., & Cikita, E. (2019). The Effect of Good Corporate Governance on Tax Avoidance of Listed Companies in Indonesian Stock Exchange in 2015-2017. *Journal of Economics and Business*, *2*(1), 120–126. https://doi.org/10.31014/aior.1992.02.01.72

Wijayanti, A., Wijayanti, A., & Chomsatu, Y. (2017). Pengaruh karakteristik perusahaan, GCG dan CSR terhadap penghindaran pajak. *Journal of Economic and Economic Education*, *5*(2), 9–15. https://doi.org/10.22202/economica.2017.5.2.383

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.

Yang, W. S., Chun, L. S., & Ramadili, S. M. (2009). The effect of board structure and institutional ownership structure on earnings management. *International Journal of Economics and Management*, *3*(2), 332–353.

Yuliusman, Putra, W. E., Gowon, M., & Isnaeni, N. (2020). Determinant Factors Audit Delay: Evidence from Indonesia. *International Journal of Recent Technology and Engineering*, *8*(6) 1088–10955 https://doi.org/10.35940/ijrte.f7560.038620

Zain, M. (2008). *Manajemen Perpajakan*. Salemba Empat.

LAMPIRAN I

POPULASI PENELITIAN

NO	KODE	NAMA PERUSAHAAN
1.	ADRO	Adaro Energy Tbk. [S]
2.	AIMS	Akbar Indo Makmur Stimec Tbk. [S
3.	AKRA	AKR Corporindo Tbk. [S
4.	APEX	Apexindo Pratama Duta Tbk. [S]
5.	ARII	Atlas Resources Tbk.
6.	ARTI	Ratu Prabu Pertambangan Tbk
7.	BBRM	Pelayaran Nasional Bina Buana Raya Tbk. [S]
8.	BESS	Batulicin Nusantara Maritim Tbk. [S]
9.	BIPI	Astrindo Nusantara Infrastruktur Tbk.
10.	BOSS	Borneo Olah Sarana Sukses Tbk. [S]
11.	BSML	Bintang Samudera Mandiri Lines Tbk
12.	BSSR	Baramulti Suksessarana Tbk. [S]
13.	BULL	Buana Lintas Lautan Tbk.
14.	BUMI	Bumi Resources Tbk.
15.	BYAN	Bayan Resources Tbk. [S]
16.	CANI	Capitol Nusantara Indonesia Tbk. [S]
17.	CNKO	Exploitasi Pertambangan Indonesia Tbk
18.	DEWA	Darma Henwa Tbk. [S]
19.	DOID	Delta Dunia Makmur Tbk
20.	DSSA	Dian Swastatika Sentosa Tbk. [S]
21.	DWGL	Dwi Guna Laksana Tbk. [S]
22.	ELSA	Elnusa Tbk. [S]
23.	ENRG	Pertambangan Mega Persada Tbk. [S]
24.	FIRE	Alfa Pertambangan Investama Tbk. [S]
25.	GEMS	Golden Energy Mines Tbk. [S]